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DRAKENSTEIN MUNICIPALITY

ADJUSTMENTS BUDGET REPORT (SECTION 28 AND 54 OF MFMA)

FEBRUARY 2015

REPORT TO: EXECUTIVE MAYOR & MAYORAL COMMITTEE (MAYCO) AND COUNCIL

File ref: 5/2/2(2014/2015)

Collaborator no:

IDP KPA 8 (Financial Sustainability) / KFA 59 (Budgeting / Funding)

Date: 18 February 2015 (MAYCO) / 25 February 2015 (Council)

FINANCE: BUDGETS: APPROVAL OF THE 2014/2015 OPERATING AND CAPITAL ADJUSTMENTS BUDGET

1 PURPOSE

To submit the 2014/2015 operating and capital adjustments budget to Council for approval.

2 FOR DECISION BY COUNCIL

Section 160(2) of The Constitution of the Republic of South Africa, Act 108 of 1996, determines that the function to approve a budget of a municipality may not be delegated by a Municipal Council.

Section 28(4) of the Local Government: Municipal Finance Management Act, No 56 of 2003 (MFMA), determines that only the mayor of a municipality may table an adjustments budget in the Municipal Council.

3 EXECUTIVE SUMMARY

In accordance with section 72(1) of the MFMA, the Municipal Manager submitted to the Executive Mayor the required mid-year budget assessment on the state of Drakenstein Municipality's operating and capital budget reflecting the particulars up until the end of December 2014.

Section 54(1) of the MFMA requires from the mayor of a municipality to take certain actions on the receipt of the section 72(1) report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan. Section 28(2)(a) and (d)

of the MFMA is clear that an adjustments budget must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year or may authorise the utilisation of projected savings in one vote towards spending under another vote.

The contents of the mid-year budget assessment report served before Council on Wednesday 28 January 2015. Based on the contents of the report it was resolved that the annual budget has to be revised and adjusted due to material under-collection of revenue, additional revenue allocations received and to correct errors in the budget.

Section 54(2)(a)(ii) of the MFMA requires from a mayor to table an adjustments budget when needed. Section 23(1) of the Municipal Budget and Reporting Regulations requires from a mayor to table an adjustments budget to Council before 28 February of each financial year.

The adjustments budget report for the 2014/2015 financial year to be considered by Council **is circulated as a separate document (Appendix A) as part of this item. All councillors will receive Appendix A when the agenda for the Budget Steering Committee is circulated and must bring Appendix A with them to the MAYCO and Council meetings.**

Since the adjustments budget report (ABR) for the 2014/2015 financial year was compiled and circulated it came to our attention that the provision for landfill site rehabilitations was under budgeted for to the amount of R 54,325,092 in the 2014/2015 adjustments budget. This needs to be corrected to avoid any unauthorised expenditure for the 2014/2015 financial year. The report is attached hereto as Appendix B to the item. The discounted provision for the amount of R 58,276,750 in total is calculated as set out in Appendix C to this item. The revised tables reflecting this provision amount are attached hereto as Appendix D (Revised Table 4 on page 15 of the ABR), Appendix E (Revised Table 6 on page 17 of the ABR), Appendix F (Revised Table 7 on page 20 of the ABR), Appendix G (Revised page 23 of 23 of Table 5 of Annexure B of the ABR) and Appendix H (Revised Schedules B1 to B10 of Annexure D of the ABR).

4 RECOMMENDATIONS

Not Delegated: for Decision by Council:

It is recommended to Council –

- 4.1 That the total operating revenue of R 1,569,787,723 approved by Council in July 2014 (capital budget grant revenue included) be increased with R 111,944,547 (7.13%) to R 1,681,732,270 for the 2014/2015 financial year as set out in Table 1 of the 2014/2015 adjustments budget report.
- 4.2 That the total operating expenditure of R 1,559,513,890 originally approved by Council in May 2014 be increased with R 229,669,399 (14.73%) to R 1,789,183,289 for the 2014/2015 financial year as set out in

the revised Table 4 (attached as Appendix D to the item) replacing Table 4 on page 15 of the 2014/2015 adjustments budget report.

- 4.3 That the capital budget expenditure of R 338,998,458 approved by Council in July 2014 (roll-over capital budget expenditure included) be increased with R 3,613,376 (1.07%) to R 342,611,834 for the 2014/2015 financial year as set out in Table 8 of the 2014/2015 adjustments budget report.
- 4.4 That the capital expenditure of R 342,611,834 be funded by the following revenue sources as set out in Table 10 of the 2014/2015 adjustments budget report –
 - 4.4.1 Capital Replacement Reserve (R 25,000,000);
 - 4.4.2 Capital Replacement Reserve roll-overs (R 2,908,097);
 - 4.4.3 Secured grants to be received from national government, provincial government and other donors (R 57,378,140);
 - 4.4.4 Secured grants roll-overs to be received from national government, provincial government and other donors (R 4,374,590);
 - 4.4.5 External loans to be taken up with authorised financial institutions (R 205,000,000); and
 - 4.4.6 Unspent external loans roll-overs already taken up in June 2014 (R 47,951,007).
- 4.5 That Council take note that after taking off-setting depreciation, redemption on external loans, expensed housing inventory, contributions to provisions, actuarial losses, loss on sale of assets and capital expenditure to be funded through grants into consideration, there is an operating cash deficit of R 2,527,823 when compared with the operating budget deficit of R 107,451,018 as set out in the revised Table 7 (attached as Appendix F to the item) replacing Table 7 on page 20 of the 2014/2015 adjustments budget report.
- 4.6 That no taxes and tariffs are affected with the approval of the adjustments budget.
- 4.7 That the revised Schedules B1 to B10 (attached as Appendix H to the item) replacing Annexure D to the 2014/2015 adjustments budget report be approved by Council.
- 4.8 That the over-riding of expenditure that will constitute unauthorised expenditure will not be allowed by the Municipal Manager or Chief Financial Officer. If there are sufficient funds available, the virement process have to be followed in terms of Council's Virement Policy.

4. AANBEVELINGS

Nie Gedelegeer: vir Besluitneming deur Raad:

Dit word anbeveel aan die Raad –

- 4.1 *Dat die totale bedryfsinkomstebegroting van R 1,569,787,723 deur die Raad goedgekeur in Julie 2014 (kapitaalbegroting skenkingsgelde ingesluit) verhoog word met R 111,944,547 (7.13%) tot R 1,681,732,270 vir die 2014/2015 finansiële jaar soos uiteengesit in Tabel 1 van die 2014/2015 aanpassings begrotingsverslag.*
- 4.2 *Dat die totale bedryfsuitgawebegroting van R 1,559,513,890 oorspronklik goedgekeur deur die Raad in Mei 2014 verhoog word met R 229,669,399 (14.73%) tot R 1,789,183,289 vir die 2014/2015 finansiële jaar soos uiteengesit in die gewysigde Tabel 4 (Aanhangsel D tot die item) wat Tabel 4 op bladsy 15 van die 2014/2015 aanpassings begrotingsverslag vervang.*
- 4.3 *Dat die kapitale uitgawebegroting van R 338,998,458 deur die Raad goedgekeur in Julie 2014 (oorrol kapitaalbegrotinguitgawe ingesluit) verhoog word met R 3,613,376 (1.07%) tot R 342,611,834 vir die 2014/2015 finansiële jaar soos uiteengesit in Tabel 8 van die 2014/2015 aanpassings begrotingsverslag.*
- 4.4 *Dat die kapitale uitgawe van R 342,611,834 gefinansier word deur die volgende inkomste bronne soos uiteengesit in Tabel 10 van die 2014/2015 aanpassings begrotingsverslag –*
 - 4.4.1 *Kapitaalvervangingsreserwe (R 25,000,000);*
 - 4.4.2 *Kapitaalvervangingsreserwe oorrol fondse (R 2,908,097);*
 - 4.4.3 *Versekerde skeningsgelde ontvang te word van nasionale regering, provinsiale regering en ander donateurs (R 57,378,140);*
 - 4.4.4 *Oorrol versekerde skeningsgelde ontvang te word van nasionale regering, provinsiale regering en ander donateurs (R 4,374,590);*
 - 4.4.5 *Eksterne lenings opgeneem te word by gemagtigde finansiële instellings (R 205,000,000); en*
 - 4.4.6 *Ongespandeerde eksterne lenings alreeds opgeneem in Junie 2014 (R 47,951,007).*
- 4.5 *Dat die Raad kennis neem dat die aanpassingsbegroting 'n kontanttekort van R 2,527,823 realiseer nadat waardevermindering, delging op eksterne lenings, betaalde behuisingsvoorraad, bydraes tot voorsienings, aktuariële verliese, verliese op die verkoop van bates en kapitale uitgawe gefinansier met skenkingsgelde in aanmerking geneem is in vergelyking*

met die begrote bedryfstekort van R 107,451,018 soos uiteengesit in die gewysigde Tabel 7 (Aanhangsel F tot die item) wat Table 7 op bladsy 20 van die 2014/2015 aanpassings begrotingsverslag vervang.

- 4.6 *Dat geen belastings en tariewe geaffekteer word met die goedkeuring van die hersienebegroting.*
- 4.7 *Dat die gewysigde Skedules B1 to B10 (Aanhangsel H tot die item) wat Bylae D tot die 2014/2015 aanpassings begrotingsverslag vervang deur die Raad goedgekeur word.*
- 4.8 *Dat die oorspandering van begrote uitgawe wat sal lei tot ongemagtigde uitgawe nie toegelaat sal word deur die Munisipale Bestuurder en die Hoof Finansiële Beampte. In die geval waar daar onvoldoende fondse bestaan sal besparings op ander poste geïdentifiseer moet word en fondse oorgeplaas word kragtens die prosesse en voorskrifte van die Raad se Verimenteringsbeleid.*

5 DISCUSSION/CONTENTS

5.1 Background

Council approved a budget for the 2014/2015 financial year in May 2014 and a roll-over capital adjustments budget in July 2014. Based on the sec 72 report submitted by the Municipal Manager to the Executive Mayor in January 2015, Council resolved that the current approved budget had to be revised due to material under-collection of budgeted revenue streams, savings in votes to be allocated for spending in other votes, additional revenues received and error corrections to the original budget.

This was now done and the attached adjustments budget report is submitted to Council to adhere to the legislative prescripts as set out in sec 28(2) of the MFMA.

5.2 Constitutional and Policy Implications

Legislative requirements are extensively discussed in chapter one of the adjustments budget report.

5.3 Environmental implications

None

5.4 Financial Implications

The financial implications are extensively discussed in the chapters two and three of the adjustments budget report.

5.5 Legal Implications

Adopting the adjustments budget would be an *intra vires* decision and within the law (municipal legislation). No municipal taxes or tariffs are increased with the approval of the adjustments budget.

5.6 Staff Implications

None

5.7 Previous/relevant Council resolutions:

Council approved the original budget in May 2014 and the first capital adjustments budget in July 2014.

5.8 Comments from executive management:

5.8.1 Community Services:

All cost centre managers (senior and middle management managers) gave their inputs to the adjustments budget.

5.8.2 Planning and Economic Development:

All cost centre managers (senior and middle management managers) gave their inputs to the adjustments budget.

5.8.3 Infrastructure Services:

All cost centre managers (senior and middle management managers) gave their inputs to the adjustments budget.

5.8.4 Corporate Services:

All cost centre managers (senior and middle management managers) gave their inputs to the adjustments budget.

5.8.5 Chief Financial Officer:

All cost centre managers (senior and middle management managers) gave their inputs to the adjustments budget.

5.8.6 Municipal Manager:


All cost centre managers (senior and middle management managers) gave their inputs to the adjustments budget.

ANNEXURES

- Appendix A: Adjustments budget report (section 28 and 54 of MFMA) circulated as a separate document.
- Appendix B: Landfill Closure Provisions Report by JPCE Specialist Waste Management Consultants dated February 2015.
- Appendix C: Excel spreadsheet of discounted landfill closure provisions.
- Appendix D: Revised Table 4: High Level Summary of Adjustments Budget Operating Expenditure per Category
- Appendix E: Revised Table 6: High Level Summary of Adjustments Budget Operating Expenditure per Category and Line Item with a Positive or Negative Variance of Above R 1,000,000.
- Appendix F: Revised Table 8: High Level Summary of Adjustments Budget Operating Revenue and Expenditure.
- Appendix G: Revised page 23 of 23 of Table 5: High Level Summary of Adjustments Budget Operating Expenditure per Category and Line Item (Annexure B to the ABR).
- Appendix H: Revised Schedules B1 to B10 (Annexure D to the ABR)

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JACQUES CARSTENS
CHIEF FINANCIAL OFFICER



JOHANN METTLER
MUNICIPAL MANAGER

The content of this item and the adjustments budget report was discussed with the Finance Portfolio councillor and the Executive Mayor.



CLLR G COMBRINK
PORTFOLIO HOLDER: FINANCE



ADV GESIE VAN DEVENTER
EXECUTIVE MAYOR

DRAKENSTEIN MUNICIPALITY

**Wellington Landfill Cell 6 (Operational), Wellington Landfill
Cells 1 - 5 (Full), Gouda Landfill, Saron Landfill, Hermon
Landfill, Dal Josafat Landfill, Orleans Landfill, Boy Louw
Landfill, Klapmuts Landfill**

LANDFILL CLOSURE PROVISIONS

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DRAKENSTEIN MUNICIPALITY **LANDFILL CLOSURE PROVISIONS**

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DRAKENSTEIN MUNICIPALITY

LANDFILL CLOSURE PROVISIONS

1. INTRODUCTION

The purpose of this report is to determine the rehabilitation costs for the waste disposal sites in the Drakenstein Municipal area as well as determining each site's remaining operating life.

The sites under consideration are the Wellington Landfill, Gouda Landfill, Saron Landfill, Hermon Landfill, Dal Josafat Landfill, Orleans Landfill, Boy Louw Landfill and the Klapmuts landfill. From all of these landfills only the Wellington Landfill is still operational and receives general waste, garden waste and builder's rubble. All the other landfills need to be rehabilitated, except the Klapmuts landfill that has been rehabilitated in 2001.

In the previous rehabilitation cost provision assessment (June 2014), the National Outcome 10 project to license all unlicensed landfills was still under way and the Municipality awaited the issuing of closure licenses for the Gouda, Saron, Hermon, Dal Josafat and Orleans landfills. South African solid waste legislation has been going through a thorough metamorphosis during the past few years and continues to do so, affecting all aspects of solid waste management through this process. Almost all aspects of the waste life-cycle has been addressed and, more to the point of this report, the issue of landfill designs. New base liner designs for different landfill classes have been detailed, however, no new landfill capping designs for rehabilitation have been detailed since the Minimum Requirements (2nd Edition, 1998) issued by the Department of Water Affairs and Forestry (DWAF) at the time. There were however recent suggestions by the Department of Water and Sanitation (DWS) in a Record of Decision issued to D:EADP for the license applications for the closure of 192 landfill facilities.

For this reason, the Minimum Requirements was used in the past as guideline for the design of the capping layers as well as the capacity of the storm water drainage system and to subsequently calculate rehabilitation cost estimates, which was industry standard. The closure and rehabilitation of a landfill involves firstly the application for a closure license during which a Basic Assessment and specialist studies are conducted specific to the landfill in question. From this application, it becomes clear as to the specific requirements to properly rehabilitate the landfill and render it environmentally suitable to its proposed end-use. If a landfill was issued with an operating permit/license, a closure design would have been proposed before the issuing of the permit, only now requiring modification (if necessary) rather than a new design. However, with most landfills being unlicensed/unpermitted, no designs have been done or approved. Historically, a rehabilitation engineering design which included the proposed capping layers was then presented to DWAF (now DWS) for approval. After obtaining approval, the landfill was rehabilitated according to the approved design. The National Outcome project mentioned above allowed for very limited time-frames in which the closure license applications, Basic Assessments and specialist studies were done and therefore only superficial investigations were carried out for each site, resulting in the requirements stipulated in the issued closure licenses being perhaps overly conservative for certain landfills. The rehabilitation estimates in this report have therefore been based on the requirements for capping layers, amongst others, stipulated in the issued licenses to which the license holder (Drakenstein Municipality) must comply. The capping requirements are detailed in Section 3 of this report.

The closure of a landfill site, regardless if it is licensed/permitted or not, requires a closure license as well as rehabilitation. The Minimum Requirements states that "In order to close a landfill properly, however, closure must be preceded by rehabilitation, to ensure that the site is environmentally acceptable." For the purposes of this report, due to the fact that the same requirements are set for licensed/permitted and unlicensed/unpermitted sites process to be followed, no distinction in the descriptions of the process were made between licensed/permitted and unlicensed/unpermitted sites. Therefore "closure" describes the process and "rehabilitation" is part of this process.

The actual costs are determined by calculating the volumes of excavations, materials required and legal requirements according to the footprint of each individual site. For a new estimate the rates used for each item of work is based on current rates for similar activities. If a previous estimate was done for a specific site then the previous year's figures are escalated using the Consumer Price Index. The individual rates are then again cross-checked to determine if they are still in line with current rates for similar activities and adjusted accordingly. Due to the nature of the various construction items which are used to determine the cost estimates, the above method is required. For example, to excavate a trench, the required process is described in SANS 1200. We compare recent rates for this item, which would include labour costs as

priced by civil contractors and we can use a good average to use in the calculations. An average must be used, because not one contractor will ask the same price to excavate per meter as the next contractor. This is done for all similar items which are priced in this manner. Items which include material costs such as Geosynthetic Clay Liners (GCL's), are very much dependent on import rates on top of the material cost as most of these are not manufactured in South Africa. The combined effect of these various items and escalation in prices will result in the current year's estimate for landfill closure provision not being exactly in line with CPI, but should be in a similar range. The percentage increase will also differ for each individual landfill site as some landfills will require more material to be imported as per the specific site requirements as well as varying rehabilitation areas.

The operational cell at Wellington's classification is **G:S:B+** where the "G" classification refers to the type of waste that may be received at the site, which in this case is "general waste". General waste is the description given to all domestic waste and all wastes generated from commercial, business and industrial activities that are not hazardous or toxic. Pharmaceutical and medical wastes are also not part of general waste. The "S" classification refers to a volume of waste disposed of between 25 and 150 tonnes per day and the "B+" indicates that the site is likely to generate leachate on account of the climate. According to the Minimum requirements the site must have a leachate management system.

The old cells (Cell 1 – 5) at Wellington's classification is **G:M:B+**. This permit was still issued under the 1st Minimum Requirements (1994) hence the "M" classification. The 1st Minimum Requirements classified landfills with a waste disposal rate of 50 to 500 tonnes per day as "M".

The Klapmuts landfill closure permit was issued to the Winelands District Council on 30/03/2000. The classification is **G:S:B+**. The landfill was rehabilitated in 2001 as per the requirements. It was capped with two compacted clay layers (250mm + 150mm) and 100mm topsoil layer. A leachate management layer and drainage system was also installed which drains into a leachate collection sump. No cost estimate for this site is indicated in this report as rehabilitation has been completed.

The Boy Louw site's license application is in progress. Its classification is anticipated as G:C because of the low volumes of waste disposed there historically. However, it is located within the 1:100 year floodline of the Bergrivier, necessitating rehabilitation measures over and above the previous standard for C sites.

The other sites have since been issued with closure licenses and classifications stated in the licenses are as follows:

Gouda:	G:S:B-
Hermon:	G:S:B-
Orleans:	G:S:B-
Saron:	G:S:B-
Dal Josafat:	G:C:B-

Because of DWS's approach and responsibility to ensure that these facilities do not generate leachate over the long-term, the above classifications are not indicative of the capping design specified in the issued licenses. None of these sites were constructed with impermeable base liners and therefore require capping designs that prevent the infiltration of water that would generate leachate. Only the Wellington landfill, which was constructed with a base liner and leachate management system, would not require additional capping layers as to what was previously used in the estimates.

2. GENERAL LOCATION AND SIZE

Previous estimates were based on the desktop studies and the resulting measured footprints from aerial photos. The Gouda, Hermon, Orleans, Saron and Dal Josafat closure licenses stipulate the GPS co-ordinates which form the footprint that requires rehabilitation. These co-ordinates were plotted and remeasured for the purposes of this report. The Dal Josafat area description in the license is however very large and differs significantly from the previous footprint that was used for estimation. After discussions with the Municipality and D:EADP it was decided that the footprint of the previously marked area could be used for cost estimation and if waste is present outside of this footprint, it could be moved to within the rehabilitation area and capped. This is because the area described by the license is unlikely to consist entirely of the waste body as most of this area is Spoornet property and contained railway infrastructure until recently.

2.1 WELLINGTON CELL 6 (OPERATIONAL)

187 248 m² (Refer Figure 2.1 below)

2.2 WELLINGTON CELLS 1 – 5 (FULL)

100 000 m²



Figure 2.1: Wellington Landfill (Old Cells & Operational Cell)

2.3 GOUDA

8 335 m²



Figure 2.2: Gouda Landfill

2.4 SARON

16 400 m²



Figure 2.3: Saron Landfill

2.5 HERMON

5 522 m²



Figure 2.4: Hermon Landfill

2.6 DAL JOSAFAT

26 090 m² (Area in yellow used for estimation as explained above. Area in red described in the license)



Figure 2.5: Dal Josafat Landfill

2.7 ORLEANS

51 020 m²



Figure 2.6: Orleans Landfill

3. CLOSURE AND REHABILITATION

3.1 CAPPING DESIGN

In order to illustrate the increase in stipulated capping layerworks requirements, the capping designs of the previous estimation are shown below (based on Minimum Requirements), followed by the current layerworks (based on the issued licenses).

3.1.1 Previous estimate: G:C Landfills (Gouda, Saron, Hermon, Dal Josafat, Orleans, Boy Louw)

G:C landfills only require a 200 mm Topsoil cover on top of the compacted waste body according to Figure 3.1 of the Minimum Requirements.

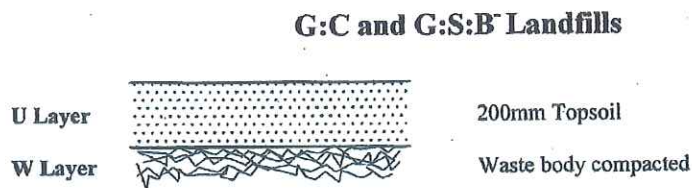


Figure 3.1: G:C Previous Capping Design

3.1.2 Current estimate: License requirements (Saron, Dal Josafat, Orleans, Hermon, Gouda, Boy Louw)

The closure licenses of the Saron, Dal Josafat and Orleans landfills specifically state:

"The facility must be capped with an appropriate infiltration control cap comprising out of 200mm topsoil, 450mm of compacted clay (in 3 type V layers of the Minimum Requirements of 1998) having a clay permeability not exceeding 10-6 cm/sec or have static infiltration less than 0.5 m/year, over a compacted waste body shaped to have a slope between 1V:4H (25%) and 1V:50H (2%). An alternative to the 450mm CCL of specified performance clay is acceptable in which the 450mm CCL is replaced with 450mm random soil compacted fill over a GCL."

The CCL above refers to "Compacted Clay Liner" and the GCL to "Geosynthetic Clay Liner". GCL was used in the current estimated as on-site clay is only available at the Wellington landfill. Additionally to the above layerworks, the use of a GCL requires a levelling layer to ensure the long-time integrity of the GCL by not being in direct contact with waste material. For the larger sites, located close to waterways (Saron, Dal Josafat, Boy Louw) where larger volumes of storm water regulation will be required, HDPE cusped sheets were added on top off the GCL to ensure efficient drainage of the overlying topsoil to prevent pore pressure build-up that could cause a slip/failure of the topsoil and also prevent the build-up of a hydraulic head on the GCL which in turn reduces possible infiltration into the waste body. The 450mm random soil stipulated above was divided into 350mm imported confining material and 100mm topsoil in order to promote plant growth.

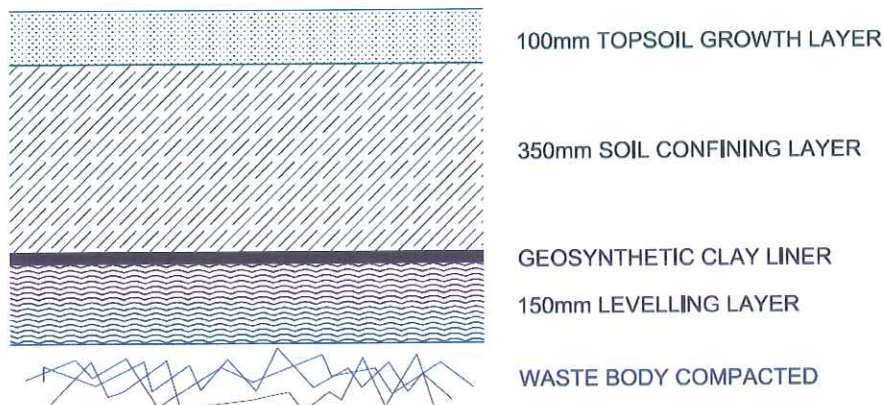


Figure 3.2: New Capping Design

The licenses of the Hermon and Gouda landfills do not specifically state the layerworks as above, but as the same principles apply to these sites, the rehabilitation estimates were also based on the capping design above.

Hermon also has two options shown in the rehabilitation cost estimate. The site consists of an old quarry filled with general waste, but the water body is in permanent direct contact with the waste body. The first option, to rehabilitate this facility, includes the above capping design with the inclusion of a clay berm to separate the waste body from the water. The other option presented is to excavate the waste body and haul it to the Wellington landfill for disposal and remediate the land.

3.1.3 **G:S:B⁺ Landfills (Wellington all cells)**

G:S:B⁺ landfills require a 200 mm Topsoil cover on top 300mm thick compacted clay cap as per Figure 3.3 according to Minimum Requirements. As Wellington was constructed with an engineered base liner along with leachate management systems, no additional capping requirements are anticipated.

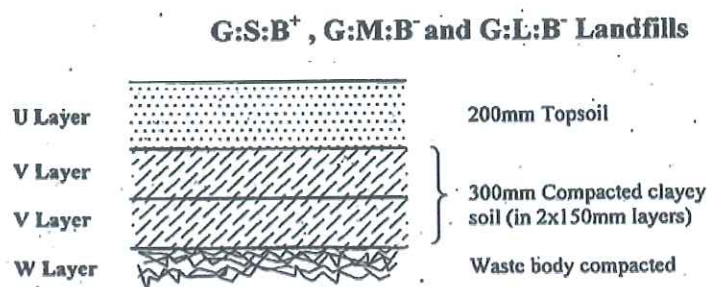


Figure 3.3: G:S:B⁺ Capping Design

Both the existing and old site's rehabilitation cost estimates were based on the layerworks indicated in Figure 3.2. Although the old site's classification was **G:M:B⁺**, the rehabilitation estimate was based on the new landfill site's requirements (**G:S:B⁺**).

For this site the cost estimate is based on the assumption that the site will be approximately shaped towards the final design by using waste. For the cost estimate we have assumed that there will be sufficient clayey material for the 2 x 150mm thick capping layers and that the 200mm thick cover material could be sourced from nearby areas.

3.2 **STORMWATER CONTROL**

The closure cost estimate makes provision for concrete filled Hyson Cell channels around the landfills as well as on the top of some of the landfills. The use of Hyson Cell channels will provide sufficient flexibility in the event of differential settlement and the concrete infill will provide sufficient erosion protection for the higher flow velocities on the slopes.

In accordance with the Minimum Requirements of the Department of Water Affairs (2nd Edition-1998) these storm water channels have to be designed for a 1 in 50 year storm with a 24 hour duration.

3.3 **LEACHATE CONTROL**

The licenses state the following:

"The leachate collection tank, which must contain all leachate from the facility, must be installed and monitored for 18 (eighteen) months as indicated in the EMP."

Provision was made in the estimates to install a leachate collection tank along with a drainage system consisting of a stone-filled trench containing a geo-pipe along the toe of the waste body to drain into the tank if any leachate seeps from the waste body.

Provision was also made to install water monitoring boreholes at the facilities where this does not exist.

3.4 REMAINING SITE LIFE

Currently only the existing landfill at Wellington is still operational and has airspace until 2018 on the revised permitted height. All the other landfills have ceased to receive waste and can be rehabilitated.

Currently the order of rehabilitation is foreseen as follows:


1. Boy Louw (Busy with Closure License application. To be rehabilitated 2015/2016)
2. Saron (2015/2016)
3. Gouda (2015/2016)
4. Orleans (2016/2017)
5. Dal Josafat (2017/2018)
6. Hermon (2018/2019)
7. Wellington all cells (2019/2020)
8. Klapmuts Landfill (Rehabilitation completed)

3.5 COST ESTIMATES

Refer to Schedule 1 for a summary of the cost estimate for each landfill site.

Report compiled by:


William Meyers


Jan Palm Pr. Eng

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ANNEXURE 1

COST ESTIMATE SUMMARY

Description	Orleans		Gouda		Saron		Dal Josafat		Hermon (Rehab existing body)	
	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015
Rehabilitation Area	80 687	51 020	4 132	8 335	17 161	16 400	25 803	26 090	3 125	5 522
P&G	626 349.34	2 124 000.39	98 140.60	389 931.09	197 336.25	641 032.81	267 769.86	1 110 893.83	84 866.43	286 467.22
Site Clearance	45 492.65	118 876.60	2 329.41	19 420.55	9 675.91	38 212.00	14 548.01	60 789.70	1 761.94	12 866.26
Storm Water Drainage	2 252 182.54	2 175 749.72	538 255.83	808 971.56	922 902.26	1 008 293.77	1 224 477.73	1 187 976.25	452 425.61	750 898.18
Capping: As per Minimum requirements	3 715 232.96		190 235.44		790 199.02		1 188 087.60		143 891.52	
Capping: As per licenses and estimated requirements	-	11 314 760.00	-	1 404 475.00		2 747 440.00		5 785 800.00		1 014 730.00
Gas Management	-	-	-	-	-	-	-	-	-	-
Leachate Management	-	549 175.00		216 825.00		259 325.00		300 125.00		197 700.00
Other:	250 585.27	40 000.00	250 585.27	40 000.00	250 585.27	40 000.00	250 585.27	40 000.00	250 585.27	40 000.00
Technical ROD closure license. Closure report plus DWS design approval.										
Landscape Architects		90 000.00		90 000.00		90 000.00		90 000.00		90 000.00
Concrete palisade security fence		942 870.00		265 530.00		455 535.00		530 265.00		-
Site signage		10 000.00		10 000.00		10 000.00		10 000.00		10 000.00
Environmental Control Officer for duration of Construction		17 160.00		12 631.00		21 786.00		15 480.00		11 130.00
Install 2 Groundwater Monitoring Boreholes according to license		60 000.00		60 000.00		60 000.00		60 000.00		60 000.00
Drilling contractor site establishment		15 000.00		15 000.00		15 000.00		15 000.00		15 000.00
Water use license				-						
Contingencies	688 984.28	1 729 543.17	107 954.66	317 515.32	217 069.87	521 983.86	294 546.85	904 584.98	93 353.08	233 266.17
Fees	530 517.89	1 426 873.12	83 125.08	261 950.14	167 143.80	430 636.68	226 801.07	746 282.61	71 881.87	192 444.59
Construction Monitoring	140 400.00	95 240.00	19 040.00	67 734.00	41 520.00	118 718.00	42 120.00	85 760.00	16 640.00	60 020.00
Total Increase/Decrease	8 249 745	20 709 248	1 289 666	3 979 984	2 596 432	6 472 963	3 508 936	10 957 957	1 115 406	2 989 522
		151.03%		208.61%		149.30%		212.29%		168.02%
Cost per rehab m2	102.24	405.90	312.15	477.50	151.29	394.69	135.99	420.01	356.93	541.38

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Description	Heron (Remove waste and remediate)		Wellington Old Cells (Full)		Wellington operational		Boy Louw	
	2014	2015	2014	2015	2014	2015	2014	2015
Rehabilitation Area	3 125	6 921	100 000	100 000	185 500	187 248	84 350	81 000
P&G	84 866.43	657 051.92	1 288 524.42	1 706 474.62	1 886 962.19	2 546 775.71	1 070 062.28	4 312 195.02
Site Clearance	1 761.94	-	56 381.69	233 000.00	104 588.03	436 287.84	47 557.95	188 730.00
Storm Water Drainage	452 425.61	-	4 297 010.35	4 174 318.41	4 160 397.94	3 592 427.24	3 533 736.50	12 263 873.00
Capping: As per Minimum requirements	143 891.52		8 065 713.44		13 805 369.10	13 481 856.00	6 868 743.11	
Capping: As per licenses and estimated requirements		4 623 228.00		6 682 000.00				18 338 790.00
Gas Management	-	-	215 553.45	216 986.00	548 681.51	670 684.00	-	-
Leachate Management		-		882 800.00		-		-
Other:	250 585.27		250 585.27		250 585.27		250 585.27	
Technical ROD closure license. Closure report plus DWS design approval.		40 000.00		260 000.00		260 000.00		40 000.00
Landscape Architects		90 000.00		90 000.00		90 000.00		90 000.00
Concrete palisade security fence		-		-		-		-
Site signage		10 000.00		-		10 000.00		10 000.00
Environmental Control Officer for duration of Construction		13 230.00		25 315.00		25 315.00		20 520.00
Install 2 Groundwater Monitoring Boreholes according to license		60 000.00		-		-		-
Drilling contractor site establishment		15 000.00		-		-		-
Water use license		15 000.00		15 000.00		-		-
Contingencies	93 353.08	535 027.99	1 417 376.86	1 389 557.90	2 075 658.40	2 073 803.08	1 177 068.51	3 511 358.80
Fees	71 881.87	441 398.09	1 091 380.18	1 146 385.27	1 598 256.97	1 710 887.54	906 342.75	2 896 871.01
Construction Monitoring	16 640.00	71 870.00	145 200.00	140 979.00	174 240.00	140 979.00	168 480.00	114 200.00
Total Increase/Decrease	1 115 406	6 571 806 489.19%	16 827 726	16 962 816 0.80%	24 604 739	25 039 015 1.77%	14 022 576	41 786 538 197.99%
Cost per rehab m2	356.93	949.55	168.28	169.63	132.64	133.72	166.24	515.88

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ANNEXURE 2

QUALIFICATIONS

Page 16 of 24

Die Universiteit van Stellenbosch

Hiermee word verklaar dat nademaal

JAN GERHARDUS PALM

ten opsigte van die Magistersgraadkursus in die Ingenieurswese met

SIVIELE INGENIEURSWESE

as studierigting, voldoen het aan al die vereistes soos neergelê in Wet Nr. 37 van 1959 en die Statuut en Regulasies van die Universiteit, die graad

Magister in die Ingenieurswese (M.Ing.)

met al die regte en voorregte daaraan verbonde, by geleentheid van 'n Kongregasie van die Universiteit op
aan hom verleen is.

12 DESEMBER 1984



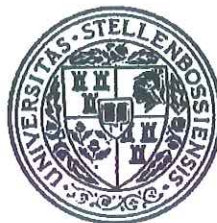
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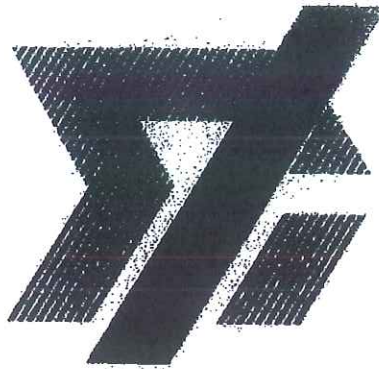


REGISTRATEUR

Stellenbosch

12 DESEMBER 1984





Jan

iermee
word gesertifiseer dat

Jan Gerhardus Palm

geregistreer is as **Professionele Ingenieur**

kräftens die Wet op die Ingenieurswese-professie van Suid-Afrika, 1990 (Wet 114 van 1990)

datum **3 Februarie 1987**

registrasienommer **870047**

R. Loubser

President

Registrateur

A certified true copy of the original and no indication of
any changes to the original by unauthorized persons.

REV DEBBIE MINNIE Ref: 28801

Commissioner of Oaths, Officer of Religion

Date 06/12/07 Signature Debbie Minnie




This is to certify that

Jan Palm Consulting Engineers cc
729

Is a member & fully subscribes to the
Constitution & Code of Conduct of
Consulting Engineers South Africa

Signed at Sandton, on this
6 October 2008



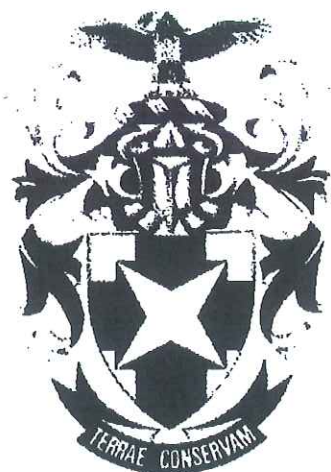
President



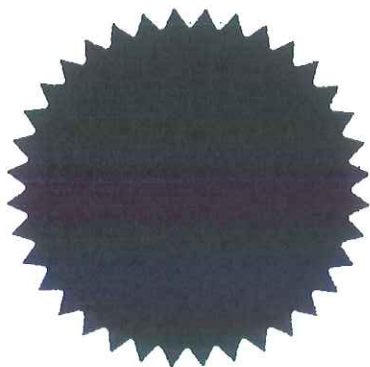
Chief Executive Officer

Institute of Waste Management of Southern Africa

Page 19 of 24



This is to certify that
Jan G Palm
has been elected
Senior Fellow
of the Institute



President

Secretary General

31490024

Membership No

11 August 2003

Date



0075060

Page 20 of 24

UNIVERSITEIT VAN STELLENBOSCH

Hiermee word verklaar dat aangesien

WILLIAM LÖTTER MEYERS

*voldoen het aan al die vereistes soos neergelê in
die Wet, Statuut en Reëls van die Universiteit,
die vierjarige graad*

BACCALAUREUS IN DIE INGENIEURSWESE

(BIng)

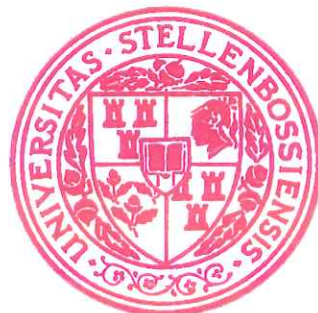
(Siviel)

*met al die regte en voorregte daaraan verbonde by geleentheid van 'n
kongregasie van die Universiteit in Desember 2006 aan hom verleen is.*

Chris Brink

REKTOR EN VISEKANSELIER

Schoonwinkel
DEKAAN



Regel

REGISTRATEUR

8 Desember 2006

Hierdie sertifikaat is in sowel Afrikaans as Engels uitgereik
In die onwaarskynlike geval van 'n teenstrydigheid in die
bewoording, geniet die Afrikaanse teks voorkeur



Page 21 of 24

Nasionale • National Diploma

INGENIEURSWESE: SIVIEL
ENGINEERING: CIVIL

aan laude

word toegeleë aan / is awarded to

**JOHANNES LODEWIKUS
VISSER**

Geboortedatum • Date of Birth

1971-06-03

Studentenommer • Student Number

9207120

met ingang van • with effect from

1994-12-01

Gesertifiseer 'n ware en korrekte
afskrif van die oorspronklike

D A M

DANIE ACKER
Kommissaris van Ede
Praktiserende Prokureur: R.S.A.
Kerkstraat 10
Mosselbaai

Arno ZL
REGISTRATEUR • REGISTRAR

Shippey
REKLEMERING

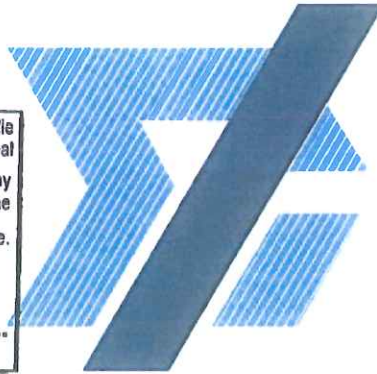
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which was examined by me and that, from my observations, the
waarnemings, die oorspronklike nie op enige wyse gewysig is nie.
original has not been altered in any manner.

Johannes Lodewikus Visser
Handtekening / Signature



SUID-AFRIKAANSE POLISIEDIEN
COMMUNITY SERVICE CENTRE

05 FEB 2013

BRACKENFELL
SOUTH AFRICAN POLICE SERVICE

This is to
certify
that

Johannes Lodewikus Visser

is registered as

Professional Engineering Technologist

in terms of the Engineering Profession Act, 2000
(Act No. 46 of 2000)

Date

6 December 2012

Registration
Number

201270436

President

Chief Executive Officer





Cape Peninsula
University of Technology

Page 23 of 24

A certified true copy of the original and no indication of
any changes to the original by unauthorized persons.
REV DEBBIE MINNIE Ref: 28801
Commissioner of Oaths, Officer of Religion
Date 11/06/2007 Signature: *Debbie Minnie*

THE NATIONAL DIPLOMA

ENGINEERING : CIVIL

is awarded to

JOHANNES HENDRIK, GENIS

student number

199002932

with effect from

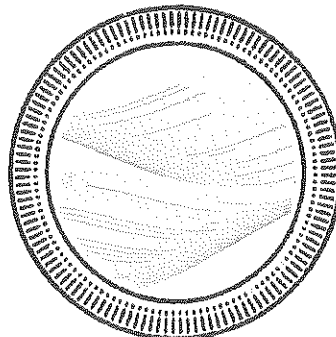
01 DECEMBER 2006

[Signature]

Registrar

[Signature]

Vice-Chancellor



10/2007

Revised adjustment budget - Contribution to provision for rehabilitation of Landfill
 Provision for rehabilitation of landfill estimation - 2014/15 (Revised)

	Wellington Existing	Wellington Old	Gouda	Saron	Hermon	Dal Josafat	Orleans	Boy Louw	TOTAL
2012/2013 - LIABILITY	23 223 262	15 882 903	1 220 873	2 459 757	1 053 560	3 316 838	7 803 894	13 284 430	68 245 517
Discount rate	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	
Difference - Actual Vs Discount	(39 777)	(2 415)	10 966	26 936	7 301	15 690	82 070	92 380	193 150
2013/2014 LIABILITY	24 495 481	16 753 001	1 287 755	2 594 507	1 111 277	3 498 541	8 231 408	14 012 179	71 984 149
Discount rate	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	5.48%	
Difference - Actual Vs Discount	(109 259)	(74 724)	(1 912)	(1 925)	(4 129)	(10 395)	(18 337)	(10 397)	(231 079)
2014/2015 - LIABILITY	25 086 347	16 994 881	3 995 088	6 141 331	6 590 482	10 999 533	20 807 564	39 645 672	130 260 898
Discount rate	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	
Difference - Actual Vs Discount	47 332	32 065	15 104	(331 632)	18 676	41 576	98 316	(2 140 866)	(2 219 429)

Estimated Revised Provision contribution 2014/15	58 276 750
Original Adjustment Budget Contribution to Provision	3 951 658
Revised additional contribution (Required over and above original adjustment budget)	54 325 092

APPENDIX C

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Table 4: High Level Summary of Adjustments Budget Operating Expenditure per Category									
Description of Category of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget July 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive / (Negative) Variance
105: Employee Related Costs - Salaries	297 789 299	354 837 170	354 837 170	354 837 170	170 941 585	339 601 889	339 601 889	15 235 281	4.29%
110: Employee Related Costs - Social Contributions	68 576 094	79 678 974	79 678 974	79 678 974	34 143 522	79 398 809	79 398 809	280 165	0.35%
112 : Admin / Labour Charge Outs	(564 960)	-	-	-	(100 754)	-	-	-	#DIV/0!
115: Councillor Related Costs	18 745 472	20 452 558	20 452 558	20 452 558	9 456 549	20 452 558	20 452 558	-	0.00%
120: Provision for Bad Debts	49 641 391	34 810 100	34 810 100	34 810 100	17 469 851	34 810 100	34 810 100	-	0.00%
125: Collection Costs	9 239 270	10 822 117	10 822 117	10 822 117	2 370 927	7 185 587	7 185 587	3 636 531	33.60%
130: Capital Charges	224 855 915	219 400 665	219 400 665	219 400 665	30 242 584	239 929 537	239 929 537	(20 528 872)	-9.36%
132: Impairment	24 651 038	-	-	-	26 000	-	-	-	#DIV/0!
135: Repairs and Maintenance	53 630 126	61 012 151	61 012 151	60 314 068	24 761 091	65 236 548	65 236 548	(4 922 480)	-8.16%
140: Bulk Purchases	496 541 409	537 714 495	537 714 495	537 714 495	231 304 448	537 714 495	537 714 495	-	0.00%
145: Contracted Services	19 264 320	15 276 943	15 276 943	15 886 108	6 980 560	21 493 844	21 493 844	(5 607 736)	-35.30%
150: Grants and Donations	336 706	595 000	595 000	595 000	-	595 000	595 000	-	0.00%
155: General Expenses	116 235 733	123 564 104	123 564 104	121 996 122	59 058 052	125 945 275	125 945 275	(3 949 153)	-3.24%
156: Special Projects	25 524 346	32 754 747	32 754 747	32 754 747	14 117 603	37 032 124	37 032 124	(4 277 377)	-13.06%
157: Grants and Subsidies Paid	62 528 947	58 902 310	58 902 310	60 559 210	10 615 282	158 928 114	158 928 114	(98 368 904)	-162.43%
160: Loss on Sale of Assets	2 431 753	-	-	-	-	5 000 000	5 000 000	(5 000 000)	#DIV/0!
161: Contributions to / from Provisions	54 163 064	9 692 556	9 692 556	9 692 556	4 846 278	115 859 408	115 859 408	(106 166 852)	-1095.34%
Total Operating Expenditure	1 523 587 923	1 559 513 890	1 559 513 890	1 559 513 890	616 233 577	1 789 183 289	1 789 183 289	(229 669 399)	-14.73%

APPENDIX D

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Table 6: High Level Summary of Adjustments Budget Operating Expenditure per Category and Line Item with a Positive or Negative variance of above R 1,000,000

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget July 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive / (Negative) Variance
105: Employee Related Costs - Salaries and Allowances	297 789 299	354 837 170	354 837 170	354 837 170	170 941 585	339 601 889	339 601 889	15 235 281	4.29%
Critical Vacant Position	-	36 000 000	36 000 000	36 000 000	-	15 000 000	15 000 000	21 000 000	58.33%
Ex Gratia Payments	-	-	-	-	8 679 427	8 679 427	8 679 427	(8 679 427)	#DIV/0!
Gains / Actuarial Losses - Medical	1 189 152	-	-	-	-	1 446 576	1 446 576	(1 446 576)	#DIV/0!
Long Service Bonus	2 443 548	2 501 020	2 501 020	2 501 020	1 335 653	4 717 000	4 717 000	(2 215 980)	-88.60%
Salaries	243 540 503	277 393 317	277 393 317	277 393 317	141 689 570	269 151 129	269 151 129	8 242 188	2.97%
Travel Allowances	6 662 595	6 756 471	6 756 471	6 756 471	4 390 285	8 901 718	8 901 718	(2 145 247)	-31.75%
110: Empl Related Costs-Social Contr	68 576 094	79 678 974	79 678 974	79 678 974	34 143 522	79 398 809	79 398 809	280 165	0.35%
Medical Aid Fund Contr - Pensioners	11 415 332	12 096 108	12 096 108	12 096 108	3 476 032	13 329 000	13 329 000	(1 232 892)	-10.19%
Pension Fund Contr	30 565 652	37 562 817	37 562 817	37 562 817	18 223 333	36 509 087	36 509 087	1 053 730	2.81%
125: Collection Costs	9 239 270	10 822 117	10 822 117	10 822 117	2 370 927	7 185 587	7 185 587	3 636 531	33.60%
Prepaid: Commission	6 801 514	8 054 250	8 054 250	8 054 250	2 015 340	6 480 000	6 480 000	1 574 250	19.55%
Switching Fee (Ptss)	2 437 755	2 767 867	2 767 867	2 767 867	355 587	705 587	705 587	2 062 281	74.51%
130: Capital Charges	224 855 915	219 400 665	219 400 665	219 400 665	30 242 584	239 929 537	239 929 537	(20 528 872)	-9.36%
Depreciation	165 880 394	162 567 656	162 567 656	162 567 656	(267 483)	174 109 125	174 109 125	(11 541 469)	-7.10%
Interest - External	58 975 521	56 833 009	56 833 009	56 833 009	30 510 067	65 820 412	65 820 412	(8 987 403)	-15.81%
135: Repairs And Maintenance	53 630 126	61 012 151	61 012 151	60 314 068	24 761 091	65 236 548	65 236 548	(4 922 480)	-8.16%
Housing Maintenance	549 324	25 920	25 920	25 920	922 485	1 796 520	1 796 520	(1 770 600)	-6831.02%
Streets: Maintenance	3 374 226	5 643 650	5 643 650	5 643 650	4 493 130	7 438 699	7 438 699	(1 795 049)	-31.81%
145: Contracted Services	19 264 320	15 276 943	15 276 943	15 886 108	6 980 560	21 493 844	21 493 844	(5 607 736)	-35.30%
Contracted Services: Fines	5 310 449	-	-	-	-	4 574 841	4 574 841	(4 574 841)	#DIV/0!
155: General Expenses	116 235 733	123 564 104	123 564 104	121 996 122	59 058 052	125 945 275	125 945 275	(3 949 153)	-3.24%
Hire : Vehicles And Equipment	10 635 709	8 606 218	8 606 218	9 038 435	4 954 974	10 991 038	10 991 038	(1 952 603)	-21.60%
Pre-Paid Vending System	1 027 832	1 835 120	1 835 120	1 790 000	229 972	720 000	720 000	1 070 000	59.78%
156: Special Projects	25 524 346	32 754 747	32 754 747	32 754 747	14 117 603	37 032 124	37 032 124	(4 277 377)	-13.06%
High Density Cleanup Project	4 206 502	2 420 000	2 420 000	2 420 000	905 632	4 206 502	4 206 502	(1 786 502)	-73.82%
157: Grants And Subsidies Paid	62 526 947	58 902 310	58 902 310	60 559 210	10 615 282	158 928 114	158 928 114	(98 368 904)	-162.43%
Elekt Masterplan	299 592	-	-	-	1 025 792	3 308 426	3 308 426	(3 308 426)	#DIV/0!
Equitable Share: Indigent Subsidy	-	-	-	-	-	60 384 291	60 384 291	(60 384 291)	#DIV/0!
Equitable Share: Indigent Subsidy: Eskom	-	-	-	-	-	1 329 400	1 329 400	(1 329 400)	#DIV/0!
Equitable Share: Indigent Subsidy: Rentals	-	-	-	-	-	13 919 790	13 919 790	(13 919 790)	#DIV/0!
Expensed Housing Inventory	9 924 178	-	-	-	-	7 093 576	7 093 576	(7 093 576)	#DIV/0!
Financial Management Support Grant	-	-	-	-	-	1 000 000	1 000 000	(1 000 000)	#DIV/0!
Housing Projects	45 637 138	53 861 000	53 861 000	53 861 000	7 117 724	63 979 000	63 979 000	(10 118 000)	-18.79%
160: Loss On Sale Of Assets	2 431 753	-	-	-	-	5 000 000	5 000 000	(5 000 000)	#DIV/0!
Loss On Sale Of Assets	2 431 753	-	-	-	-	5 000 000	5 000 000	(5 000 000)	#DIV/0!
161: Contributions To/From Provisions	54 163 064	9 692 556	9 692 556	9 692 556	4 846 278	61 534 316	61 534 316	(51 841 760)	-534.86%
Provision For Impairment : Fines Expense	47 178 806	-	-	-	-	51 848 198	51 848 198	(51 848 198)	#DIV/0!
Provision For Landfill Sites	3 738 631	3 958 096	3 958 096	3 958 096	1 979 048	58 276 750	58 276 750	(54 318 654)	-1372.34%
Grand Total	1 523 587 923	1 559 513 890	1 559 513 890	1 559 513 890	616 233 577	1 789 183 289	1 789 183 289	(229 669 399)	-14.73%

Table 7: High Level Summary of Adjustments Budget Operating Revenue and Expenditure									
Description of Category of Expenditure	Audited (Revenue) / Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget July 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) / Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue / Expenditure	2014/2015 Revised Adjustments Budget Revenue / Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Total Operating Revenue (Capital Grants Included)	(1 492 639 875)	(1 566 469 509)	(1 569 787 723)	(1 569 787 723)	(901 181 033)	(1 681 732 270)	(1 681 732 270)	111 944 547	7.13%
Total Operating Expenditure	1 523 587 923	1 559 513 890	1 559 513 890	1 559 513 890	616 233 577	1 789 183 289	1 789 183 289	(229 669 399)	-14.73%
Total Operating (Surplus) / Deficit (Capital Grants Included)	30 948 048	(6 955 619)	(10 273 833)	(10 273 833)	(284 947 456)	107 451 018	107 451 018	(117 724 851)	-1145.87%
Reconciliation of Revised Operating Cash (Surplus) / Deficit (Capital Grants Excluded)									
Total Operating (Surplus) / Deficit (Capital Grants Included)	30 948 048	(6 955 619)	(10 273 833)	(10 273 833)	(284 947 456)	107 451 018	107 451 018	(117 724 851)	-1145.87%
Less: Transfers Recognised: Capital	81 219 985	54 821 140	58 139 354	58 139 354	17 191 984	61 048 228	61 048 228	2 908 874	5.00%
Less: Depreciation for 2014/2015	(165 980 394)	(162 567 656)	(162 567 656)	(162 567 656)	267 483	(174 109 125)	(174 109 125)	(11 541 469)	7.10%
Plus: External Borrowings Capital Redeemed	98 262 569	108 932 338	108 932 338	108 932 338	56 364 233	108 932 338	108 932 338	-	0.00%
Less: Provision for Interest on External Borrowings	-	-	-	-	-	(4 800 275)	(4 800 275)	(4 800 275)	#DIV/0!
Less: Expensed Housing Inventory	(9 924 178)	-	-	-	-	(7 093 576)	(7 093 576)	(7 093 576)	#DIV/0!
Less: Losses on Sale of Assets	(2 431 753)	-	-	-	-	(5 000 000)	(5 000 000)	(5 000 000)	#DIV/0!
Less: Impairment on Assets	(24 651 038)	-	-	-	(25 000)	-	-	-	#DIV/0!
Less: Actuarial Losses: Employee Benefits(Medical)	(1 189 152)	-	-	-	-	(1 446 576)	(1 446 576)	(1 446 576)	#DIV/0!
Less: Actuarial Losses: Employee Benefits(Long Service Awards)	(11 998 993)	-	-	-	-	-	-	-	#DIV/0!
Less: Contributions to Employee Benefits (Medical) Provision	(11 415 332)	(12 096 108)	(12 096 108)	(12 096 108)	(3 476 032)	(13 329 000)	(13 329 000)	(1 232 892)	-10.19%
Less: Contributions to Employee Benefits (Long Service Awards) Provision	(2 443 548)	(2 501 020)	(2 501 020)	(2 501 020)	(1 335 653)	(4 717 000)	(4 717 000)	(2 215 980)	-88.60%
Less: Contributions to Employee Benefits (Ex Gratia Pensioners) Provision	(410 235)	(402 002)	(402 002)	(402 002)	(252 710)	(397 000)	(397 000)	5 002	1.24%
Less: Contributions to Employee Benefits (Leave) Provision	(3 245 627)	(5 734 460)	(5 734 460)	(5 734 460)	(2 867 230)	(5 734 460)	(5 734 460)	-	0.00%
Less: Provision for Landfill Site Rehabilitation	(3 738 631)	(3 958 096)	(3 958 096)	(3 958 096)	(1 979 048)	(58 276 750)	(58 276 750)	(54 318 654)	-1372.34%
Revised Operating Cash (Surplus) / Deficit (Capital Grants Excluded)	(26 898 280)	(30 461 483)	(30 461 483)	(30 461 483)	(221 060 429)	2 527 823	2 527 823	(202 460 397)	-664.64%

Revised Operating Budget Cash Deficit (R 2,527,823) as a Percentage of Total Operating Expenditure (R 1,789,183,289) = 0.141%

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget July 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive / (Negative) Variance
160: Loss On Sale Of Assets	2 431 753	-	-	-	-	5 000 000	5 000 000	(5 000 000)	#DIV/0!
Loss On Sale Of Assets	2 431 753	-	-	-	-	5 000 000	5 000 000	(5 000 000)	#DIV/0!
161: Contributions To/From Provisions	54 163 064	9 692 556	9 692 556	9 692 556	4 846 278	61 534 316	61 534 316	(51 841 760)	-534.86%
Contribution To Leave Reserve	3 245 627	5 734 460	5 734 460	5 734 460	2 867 230	5 734 460	5 734 460	-	0.00%
Provision For Impairment : Fines Expense	47 178 806	-	-	-	-	51 848 198	51 848 198	(51 848 198)	#DIV/0!
Provision Land Fill Sites	3 738 631	3 958 096	3 958 096	3 958 096	1 979 048	58 276 750	58 276 750	(54 318 654)	-1372.34%
Grand Total	1 523 587 923	1 559 513 890	1 559 513 890	1 559 513 890	616 233 577	1 789 183 289	1 789 183 289	(229 669 399)	-14.73%

APPENDIX G

Page 1 of 1

WC023 Diakelstein - Table D1 Adjustments Budget Summary -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	202,015	202,015	-	-	-	-	(1,369)	(1,369)	200,646	213,327	225,274
Service charges	1,064,601	1,064,601	-	-	-	-	35,839	35,839	1,100,440	1,152,585	1,251,365
Investment revenue	9,000	9,000	-	-	-	-	1,821	1,821	10,821	10,000	11,000
Transfers recognised - operational	154,051	154,051	-	-	-	14,923	(0)	14,923	168,974	164,288	177,558
Other own revenue	74,307	74,307	-	-	-	-	56,867	56,867	131,173	81,153	88,622
Total Revenue (excluding capital transfers and contributions)	1,503,973	1,503,973	-	-	-	14,923	93,157	108,080	1,612,053	1,621,353	1,753,819
Employee costs	434,516	434,516	-	-	-	-	(15,515)	(15,515)	419,001	471,101	511,005
Remuneration of councillors	20,453	20,453	-	-	-	-	-	-	20,453	21,812	23,263
Depreciation & asset impairment	162,568	162,568	-	-	-	-	11,541	11,541	174,109	168,557	177,961
Finance charges	56,833	56,833	-	-	-	-	8,987	8,987	65,820	65,663	77,320
Materials and bulk purchases	537,714	537,714	-	-	-	-	-	-	537,714	582,652	630,183
Transfers and grants	595	595	-	-	-	-	-	-	595	655	720
Other expenditure	346,835	346,835	-	-	-	2,902	221,754	224,656	571,491	355,411	377,434
Total Expenditure	1,559,514	1,559,514	-	-	-	2,902	226,767	229,669	1,789,183	1,665,850	1,797,886
Surplus/(Deficit)	(55,540)	(55,540)	-	-	-	12,021	(133,610)	(121,590)	(177,130)	(44,498)	(44,067)
Transfers recognised - capital	62,496	65,814	-	-	-	3,613	251	3,865	69,679	45,076	41,645
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)
Capital expenditure & funds sources											
Capital expenditure	284,821	338,998	-	-	-	3,613	-	3,613	342,612	280,176	281,645
Transfers recognised - capital	54,821	58,139	-	-	-	3,613	-	3,613	61,753	45,176	41,645
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	205,000	252,951	-	-	-	-	-	-	252,951	205,000	205,000
Internally generated funds	25,000	27,908	-	-	-	-	-	-	27,908	30,000	35,000
Total sources of capital funds	284,821	338,998	-	-	-	3,613	-	3,613	342,612	280,176	281,645
Financial position											
Total current assets	394,107	447,983	-	-	-	14,923	(76,174)	(61,251)	386,732	440,439	471,944
Total non current assets	4,556,859	4,611,036	-	-	-	3,613	-	3,613	4,614,650	4,548,086	4,632,837
Total current liabilities	353,582	353,582	-	-	-	-	-	-	353,582	354,909	356,619
Total non current liabilities	975,839	975,839	-	-	-	-	-	-	975,839	1,072,579	1,167,611
Community wealth/Equity	3,621,545	3,729,598	-	-	-	-	(57,637)	(57,637)	3,671,960	3,561,037	3,580,552
Cash flows											
Net cash from (used) operating	245,587	248,905	-	-	-	18,536	(76,174)	(57,637)	191,268	207,176	217,409
Net cash from (used) investing	(276,277)	(338,999)	-	-	-	(3,613)	-	(3,613)	(342,612)	(271,274)	(272,795)
Net cash from (used) financing	96,722	96,722	-	-	-	-	-	-	96,722	79,741	80,031
Cash/cash equivalents at the year end	131,540	185,415	-	-	-	14,923	(76,174)	(61,251)	124,164	139,807	164,452
Cash backing/surplus reconciliation											
Cash and investments available	131,693	185,568	-	-	-	14,923	(76,174)	(61,251)	124,317	147,336	171,981
Application of cash and investments	71,434	67,476	-	-	-	-	810	810	68,286	19,063	10,732
Balance - surplus (shortfall)	60,259	118,092	-	-	-	14,923	(76,984)	(62,061)	56,032	128,273	161,249
Asset Management											
Asset register summary (WDV)	4,555,117	4,609,294	-	-	-	3,613	-	3,613	4,612,908	4,546,194	4,630,795
Depreciation & asset impairment	162,568	162,568	-	-	-	-	11,541	11,541	174,109	168,557	177,961
Renewal of Existing Assets	81,599	102,150	-	-	-	376	3,901	4,277	106,427	40,749	66,884
Repairs and Maintenance	61,012	60,314	-	-	-	-	4,917	4,917	65,231	64,936	70,501
Free services											
Cost of Free Basic Services provided	58	-	-	-	-	-	-	-	58	60	63
Revenue cost of free services provided	81,362	-	-	-	-	-	-	-	81,362	85,430	89,569
Households below minimum service level											
Water:	4	-	-	-	-	-	-	-	4	4	4
Sanitation/sewerage:	3	-	-	-	-	-	-	-	3	3	3
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

WC023 Drakenstein - Table B2 Adjustments Budget Financial Performance (standard classification) -

WC023 Drakenstein - Table B2 Adjustments Budget Financial Performance (standard classification) -												
Standard Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12			
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
Governance and administration		247,670	247,670	-	-	-	982	(20,183)	(19,201)	228,469	265,657	283,290
Executive and council		10,670	10,670	-	-	-	(18)	2,057	2,039	12,709	11,769	12,893
Budget and treasury office		231,993	231,993	-	-	-	1,000	(22,239)	(21,239)	210,754	248,546	264,686
Corporate services		5,007	5,007	-	-	-	-	(1)	(1)	5,006	5,341	5,711
Community and public safety		105,596	105,596	-	-	-	13,023	56,317	69,340	174,936	103,697	111,122
Community and social services		9,655	9,655	-	-	-	-	9	9	9,664	10,157	10,857
Sport and recreation		2,793	2,793	-	-	-	498	265	763	3,556	2,908	3,199
Public safety		18,000	18,000	-	-	-	2,407	56,042	58,449	76,449	19,799	21,779
Housing		75,137	75,137	-	-	-	10,118	1	10,119	85,255	70,820	75,274
Health		11	11	-	-	-	-	1	1	12	13	14
Economic and environmental services		22,193	22,193	-	-	-	127	153	279	22,473	6,885	7,574
Planning and development		5,858	5,858	-	-	-	127	150	277	6,135	6,444	7,088
Road transport		16,335	16,335	-	-	-	-	3	3	16,338	441	486
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		1,191,010	1,194,329	-	-	-	4,405	57,121	61,526	1,255,854	1,290,190	1,393,478
Electricity		830,128	832,205	-	-	-	4,365	12,447	16,812	849,017	893,111	963,236
Water		157,667	157,667	-	-	-	40	5,366	5,406	163,073	173,433	189,089
Waste water management		114,725	115,966	-	-	-	-	9,816	9,816	125,781	126,563	134,645
Waste management		88,491	88,491	-	-	-	-	29,492	29,492	117,983	97,082	106,508
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	1,566,470	1,569,788	-	-	-	18,536	93,408	111,945	1,681,732	1,666,429	1,795,464
Expenditure - Standard												
Governance and administration		249,146	244,925	-	-	-	-	11,745	11,745	256,670	268,893	291,642
Executive and council		48,310	47,421	-	-	-	-	2,182	2,182	49,604	52,281	56,723
Budget and treasury office		42,920	42,937	-	-	-	-	16,546	16,546	59,483	46,241	50,285
Corporate services		157,916	154,567	-	-	-	-	(6,983)	(6,983)	147,584	170,371	184,634
Community and public safety		250,326	249,418	-	-	-	-	82,785	82,785	332,203	256,498	273,756
Community and social services		24,757	24,711	-	-	-	-	859	859	25,570	26,470	28,353
Sport and recreation		58,094	58,157	-	-	-	-	1,401	1,401	59,558	60,920	65,459
Public safety		48,898	48,898	-	-	-	-	59,519	59,519	108,417	52,619	56,655
Housing		112,591	111,668	-	-	-	-	21,667	21,667	133,335	110,059	116,381
Health		5,987	5,985	-	-	-	-	(661)	(661)	5,324	6,429	6,907
Economic and environmental services		124,038	129,243	-	-	-	-	5,231	5,231	134,473	130,171	138,920
Planning and development		32,268	37,472	-	-	-	-	(2,532)	(2,532)	34,940	32,858	34,072
Road transport		91,770	91,770	-	-	-	-	7,763	7,763	99,533	97,313	104,848
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		936,003	935,928	-	-	-	2,902	127,006	129,908	1,065,837	1,010,288	1,093,569
Electricity		671,120	671,118	-	-	-	2,902	31,847	34,749	705,867	725,810	785,421
Water		99,387	99,387	-	-	-	-	3,828	3,828	103,215	107,313	116,341
Waste water management		89,846	89,806	-	-	-	-	10,983	10,983	100,789	95,961	104,461
Waste management		75,651	75,618	-	-	-	-	80,348	80,348	155,966	81,204	87,346
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	1,559,514	1,559,514	-	-	-	2,902	226,767	229,669	1,789,183	1,665,850	1,797,886
Surplus/ (Deficit) for the year		6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)

WC023 Drakenstein - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description (Insert departmental structure etc)	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		231,993	231,993	-	-	-	1,000	(22,239)	(21,239)	210,754	248,546	294,686
Vote 3 - CORPORATE SERVICES		12,231	12,231	-	-	-	(18)	2,057	2,039	14,271	13,451	14,704
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		5,869	5,869	-	-	-	127	150	277	6,147	6,456	7,102
Vote 5 - COMMUNITY SERVICES		195,835	195,835	-	-	-	13,023	85,807	98,830	294,665	202,677	219,693
Vote 6 - INFRASTRUCTURE SERVICES		1,120,540	1,123,858	-	-	-	4,405	27,633	32,037	1,155,896	1,195,298	1,288,278
Total Revenue by Vote	2	1,566,470	1,569,788	-	-	-	18,536	93,408	111,945	1,681,732	1,666,429	1,795,464
Expenditure by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		6,882	5,486	-	-	-	-	101	101	5,587	7,513	8,219
Vote 2 - FINANCIAL SERVICES		43,755	43,771	-	-	-	-	17,032	17,032	60,802	47,137	51,249
Vote 3 - CORPORATE SERVICES		78,785	79,362	-	-	-	-	1,717	1,717	81,079	84,320	90,491
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		35,975	36,540	-	-	-	-	(3,162)	(3,162)	33,378	36,891	38,441
Vote 5 - COMMUNITY SERVICES		345,292	345,512	-	-	-	-	165,470	165,470	510,862	358,552	384,012
Vote 6 - INFRASTRUCTURE SERVICES		1,048,825	1,048,844	-	-	-	2,902	45,609	48,511	1,097,355	1,131,337	1,225,474
Total Expenditure by Vote	2	1,559,514	1,559,514	-	-	-	2,902	228,767	229,669	1,789,183	1,665,850	1,787,886
Surplus (Deficit) for the year	2	6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)

WC023 Drakenstein - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	200,747	200,747	-	-	-	-	(1,369)	(1,369)	199,379	211,989	223,861
Property rates - penalties & collection charges		1,267	1,267	-	-	-	-	-	-	1,267	1,338	1,413
Service charges - electricity revenue	2	805,557	805,557	-	-	-	-	(3,381)	(3,381)	802,176	865,089	933,659
Service charges - water revenue	2	134,515	134,515	-	-	-	-	3,081	3,081	137,597	147,967	161,284
Service charges - sanitation revenue	2	55,078	55,078	-	-	-	-	14,732	14,732	69,810	63,339	72,840
Service charges - refuse revenue	2	69,419	69,419	-	-	-	-	21,408	21,408	90,827	76,153	83,540
Service charges - other		32	32	-	-	-	-	(2)	(2)	30	37	43
Rental of facilities and equipment		21,825	21,825	-	-	-	-	(1)	(1)	21,824	23,538	25,388
Interest earned - external investments		9,000	9,000	-	-	-	-	1,821	1,821	10,821	10,000	11,000
Interest earned - outstating debtors		9,780	9,780	-	-	-	-	-	-	9,780	10,667	11,618
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		5,301	5,301	-	-	-	-	56,021	56,021	61,322	5,831	6,414
Licences and permits		12,740	12,740	-	-	-	-	1	1	12,741	14,014	15,415
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating		154,051	154,051	-	-	-	14,923	(0)	14,923	168,974	164,288	177,558
Other revenue	2	24,411	24,411	-	-	-	-	846	846	25,257	26,853	29,538
Gains on disposal of PPE		250	250	-	-	-	-	-	-	250	250	250
Total Revenue (excluding capital transfers and contributions)		1,503,973	1,503,973	-	-	-	14,923	93,157	108,080	1,612,053	1,621,353	1,753,819
Expenditure By Type												
Employee related costs		434,516	434,516	-	-	-	-	(15,515)	(15,515)	419,001	471,101	511,005
Remuneration of councillors		20,453	20,453	-	-	-	-	-	-	20,453	21,812	23,263
Debt impairment		34,810	34,810	-	-	-	-	-	-	34,810	38,291	42,120
Depreciation & asset impairment		162,568	162,568	-	-	-	-	11,541	11,541	174,109	168,557	177,961
Finance charges		56,833	56,833	-	-	-	-	8,987	8,987	65,820	65,663	77,320
Bulk purchases		537,714	537,714	-	-	-	-	-	-	537,714	582,652	630,183
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		15,277	15,886	-	-	-	-	5,608	5,608	21,494	16,606	18,266
Transfers and grants		595	595	-	-	-	-	-	-	595	655	720
Other expenditure		296,748	296,139	-	-	-	2,902	211,146	214,048	510,187	300,515	317,048
Loss on disposal of PPE		-	-	-	-	-	-	5,000	5,000	5,000	-	-
Total Expenditure		1,559,514	1,559,514	-	-	-	2,902	226,767	229,669	1,789,183	1,665,850	1,797,886
Surplus/(Deficit)		(55,540)	(55,540)	-	-	-	12,021	(133,610)	(121,590)	(177,130)	(44,498)	(44,067)
Transfers recognised - capital		62,496	65,814	-	-	-	3,613	251	3,865	69,679	45,076	41,645
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)

WC023 Drakenstein - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		11,308	11,225	-	-	-	-	(9,409)	(9,409)	1,816	10,936	12,398
Vote 2 - FINANCIAL SERVICES		-	208	-	-	-	-	79	79	287	-	-
Vote 3 - CORPORATE SERVICES		7,952	15,621	-	-	-	-	(3,022)	(3,022)	12,599	9,486	9,074
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		500	2,909	-	-	-	-	-	-	2,909	500	500
Vote 5 - COMMUNITY SERVICES		27,026	45,207	-	-	-	(507)	1,476	969	46,177	24,665	22,804
Vote 6 - INFRASTRUCTURE SERVICES		192,027	226,413	-	-	-	768	1,635	2,403	228,816	187,787	208,691
Capital multi-year expenditure sub-total	3	238,813	301,584	-	-	-	261	(9,241)	(8,980)	292,604	233,375	253,467
Single-year expenditure to be adjusted	2											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		1,200	1,200	-	-	-	-	2,900	2,900	4,100	-	-
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES		12,102	4,032	-	-	-	3,064	1,677	4,741	8,772	5,469	16,511
Vote 6 - INFRASTRUCTURE SERVICES		32,707	32,183	-	-	-	288	4,665	4,953	37,135	41,332	11,668
Capital single-year expenditure sub-total		46,009	37,414	-	-	-	3,352	9,241	12,593	50,008	46,801	28,177
Total Capital Expenditure - Vote		284,821	338,998	-	-	-	3,613	-	3,613	342,612	280,176	281,645
Capital Expenditure - Standard												
Governance and administration		27,160	44,130	-	-	-	-	(9,334)	(9,334)	34,796	26,723	28,086
Executive and council		14,718	14,573	-	-	-	-	(12,782)	(12,782)	1,791	14,656	16,428
Budget and treasury office		-	208	-	-	-	-	79	79	287	-	-
Corporate services		12,442	29,349	-	-	-	-	3,369	3,369	32,718	12,067	11,658
Community and public safety		26,728	36,662	-	-	-	2,557	3,205	5,762	42,425	21,481	24,085
Community and social services		2,048	2,876	-	-	-	150	670	820	3,696	2,689	1,921
Sport and recreation		20,455	24,768	-	-	-	-	2,491	2,491	27,259	17,362	20,529
Public safety		25	93	-	-	-	2,407	48	2,455	2,548	30	35
Housing		4,200	8,925	-	-	-	-	(3)	(3)	8,922	1,400	1,600
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		53,511	61,211	-	-	-	-	5,765	5,765	66,976	41,634	43,267
Planning and development		500	2,909	-	-	-	-	-	-	2,909	500	500
Road transport		53,011	58,303	-	-	-	-	5,765	5,765	64,067	41,134	42,767
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		177,423	196,995	-	-	-	1,056	364	1,421	198,416	190,338	186,207
Electricity		25,750	32,670	-	-	-	1,345	377	1,722	34,392	45,157	29,086
Water		57,152	58,677	-	-	-	(288)	-	(288)	58,388	72,233	73,155
Waste water management		77,620	93,375	-	-	-	-	44	44	93,419	62,098	64,791
Waste management		16,900	12,274	-	-	-	-	(57)	(57)	12,217	10,850	19,175
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	284,821	338,998	-	-	-	3,613	-	3,613	342,612	280,176	281,645
Funded by:												
National Government		41,211	44,530	-	-	-	1,056	-	1,056	45,586	45,176	41,645
Provincial Government		13,610	13,610	-	-	-	2,557	-	2,557	16,167	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	54,821	58,139	-	-	-	3,613	-	3,613	61,753	45,176	41,645
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		205,000	252,951	-	-	-	-	-	-	252,951	205,000	205,000
Internally generated funds		25,000	27,908	-	-	-	-	-	-	27,908	30,000	35,000
Total Capital Funding		284,821	338,998	-	-	-	3,613	-	3,613	342,612	280,176	281,645

WC023 Drakenstein - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		131,540	185,415	-	-	-	14,923	(76,174)	(61,251)	124,164	147,183	171,828
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	157,034	157,034	-	-	-	-	-	-	157,034	183,743	186,623
Other debtors		58,125	58,125	-	-	-	-	-	-	58,125	61,125	64,125
Current portion of long-term receivables		272	272	-	-	-	-	-	-	272	252	232
Inventory		47,137	47,137	-	-	-	-	-	-	47,137	48,137	49,137
Total current assets		394,107	447,983	-	-	-	14,923	(76,174)	(61,251)	386,732	440,439	471,944
Non current assets												
Long-term receivables		1,589	1,589	-	-	-	-	-	-	1,589	1,739	1,889
Investments		153	153	-	-	-	-	-	-	153	153	153
Investment property		93,057	93,057	-	-	-	-	-	-	93,057	93,057	93,057
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	4,451,937	4,506,115	-	-	-	3,613	-	3,613	4,509,728	4,442,504	4,526,568
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		10,123	10,123	-	-	-	-	-	-	10,123	10,633	11,171
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		4,556,859	4,611,036	-	-	-	3,613	-	3,613	4,614,650	4,548,086	4,632,837
TOTAL ASSETS		4,950,966	5,059,019	-	-	-	18,536	(76,174)	(57,637)	5,001,382	4,988,526	5,104,781
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		108,932	108,932	-	-	-	-	-	-	108,932	127,259	126,969
Consumer deposits		29,926	29,926	-	-	-	-	-	-	29,926	31,926	33,926
Trade and other payables		180,898	180,898	-	-	-	-	-	-	180,898	155,898	150,898
Provisions		33,826	33,826	-	-	-	-	-	-	33,826	39,826	44,826
Total current liabilities		353,582	353,582	-	-	-	-	-	-	353,582	354,909	356,619
Non current liabilities												
Borrowing	1	789,826	789,826	-	-	-	-	-	-	789,826	867,567	945,598
Provisions	1	186,012	186,012	-	-	-	-	-	-	186,012	205,012	222,012
Total non current liabilities		975,839	975,839	-	-	-	-	-	-	975,839	1,072,579	1,167,611
TOTAL LIABILITIES		1,329,421	1,329,421	-	-	-	-	-	-	1,329,421	1,427,489	1,524,230
NET ASSETS	2	3,621,545	3,729,598	-	-	-	18,536	(76,174)	(57,637)	3,671,960	3,561,037	3,580,552
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1,548,980	1,657,033	-	-	-	-	(57,637)	(57,637)	1,599,395	1,488,472	1,507,987
Reserves		2,072,565	2,072,565	-	-	-	-	-	-	2,072,565	2,072,565	2,072,565
TOTAL COMMUNITY WEALTH/EQUITY		3,621,545	3,729,598	-	-	-	-	(57,637)	(57,637)	3,671,960	3,561,037	3,580,552

WC023 Drakenstein - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		1,275,681	1,275,681	-	-	-	-	81,557	81,557	1,357,238	1,376,570	1,488,968
Government - operating	1	154,051	154,051	-	-	-	14,923	-	14,923	168,974	154,608	168,162
Government - capital	1	62,496	65,814	-	-	-	3,613	251	3,865	69,679	53,104	49,263
Interest		18,780	18,780	-	-	-	-	1,821	1,821	20,600	20,667	22,618
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(1,207,993)	(1,207,993)	-	-	-	-	(150,815)	(150,815)	(1,358,808)	(1,331,455)	(1,433,562)
Finance charges		(56,833)	(56,833)	-	-	-	-	(8,987)	(8,987)	(65,820)	(65,663)	(77,320)
Transfers and Grants	1	(595)	(595)	-	-	-	-	-	-	(595)	(655)	(720)
NET CASH FROM/(USED) OPERATING ACTIVITIES		245,587	248,905	-	-	-	18,536	(76,174)	(57,637)	191,268	207,176	217,409
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		250	250	-	-	-	-	-	-	250	250	250
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(250)	(250)	-	-	-	-	-	-	(250)	150	150
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(276,277)	(338,998)	-	-	-	(3,613)	-	(3,613)	(342,612)	(271,674)	(273,195)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(276,277)	(338,999)	-	-	-	(3,613)	-	(3,613)	(342,612)	(271,274)	(272,795)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		205,000	205,000	-	-	-	-	-	-	205,000	205,000	205,000
Increase (decrease) in consumer deposits		655	655	-	-	-	-	-	-	655	2,000	2,000
Payments												
Repayment of borrowing		(108,932)	(108,932)	-	-	-	-	-	-	(108,932)	(127,259)	(126,969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		96,722	96,722	-	-	-	-	-	-	96,722	79,741	80,031
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	66,033	6,629	-	-	-	14,923	(76,174)	(61,251)	(54,622)	15,643	24,645
Cash/cash equivalents at the year end:	2	131,540	185,415	-	-	-	14,923	(76,174)	-	178,786	124,164	139,807
										124,164	139,807	164,452

WC023 Drakenstein - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	131,540	185,415	-	-	-	14,923	(76,174)	(61,251)	124,164	139,807	164,452
Other current investments > 90 days		-	-	-	-	-	0	-	0	0	7,376	7,376
Non current assets - Investments	1	153	153	-	-	-	-	-	-	153	153	153
Cash and investments available:		131,693	185,568	-	-	-	14,923	(76,174)	(61,251)	124,317	147,336	171,981
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		23,695	23,695	-	-	-	-	-	-	23,695	26,027	28,368
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(25,343)	(25,343)	-	-	-	-	810	810	(24,533)	(78,736)	(89,463)
Other provisions		3,958	-	-	-	-	-	-	-	3,958	4,648	4,903
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		69,123	69,123	-	-	-	-	-	-	69,123	67,123	66,923
Total Application of cash and investments:		71,434	67,476	-	-	-	-	810	810	72,244	19,063	10,732
Surplus(shortfall)		60,259	118,092	-	-	-	14,923	(76,984)	(62,061)	52,074	128,273	161,249

WC023 Drakenstein - Table B9 Asset Management -

Description		Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted		1	203,222	236,848	-	-	-	3,237	(3,901)	(664)	236,185	230,925	214,761
Infrastructure - Road transport			8,800	51,045	-	-	-	-	5,505	5,505	56,550	29,815	12,371
Infrastructure - Electricity			21,200	15,265	-	-	-	969	310	1,279	16,543	40,805	25,311
Infrastructure - Water			35,302	30,254	-	-	-	(288)	-	(288)	29,966	51,703	46,038
Infrastructure - Sanitation			76,920	63,612	-	-	-	-	-	-	63,612	52,995	64,091
Infrastructure - Other			11,650	10,751	-	-	-	-	-	-	10,751	9,850	19,175
Infrastructure			153,873	170,927	-	-	-	680	5,815	6,495	177,422	185,168	166,986
Community			21,647	28,476	-	-	-	2,407	(1,187)	1,220	29,696	18,622	20,473
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		6	26,019	35,423	-	-	-	150	(8,754)	(8,604)	26,819	26,624	26,764
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			1,684	2,022	-	-	-	-	226	226	2,248	510	538
Total Renewal of Existing Assets to be adjusted		2	81,599	102,150	-	-	-	376	3,901	4,277	106,427	40,749	66,884
Infrastructure - Road transport			44,161	10,051	-	-	-	-	250	250	10,301	11,279	30,367
Infrastructure - Electricity			4,550	17,003	-	-	-	376	10	386	17,389	3,152	3,525
Infrastructure - Water			23,450	35,723	-	-	-	-	-	-	35,723	18,980	27,116
Infrastructure - Sanitation			700	28,962	-	-	-	-	-	-	28,962	700	700
Infrastructure - Other			5,750	-	-	-	-	-	-	-	5,750	1,500	500
Infrastructure			78,611	91,740	-	-	-	376	260	636	92,376	35,611	62,209
Community			1,200	3,958	-	-	-	-	616	616	4,574	1,400	1,600
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		6	1,788	6,453	-	-	-	-	3,025	3,025	9,478	3,738	3,075
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted		4											
Infrastructure - Road transport			52,961	61,097	-	-	-	-	5,755	5,755	66,851	41,094	42,738
Infrastructure - Electricity			25,750	32,268	-	-	-	1,345	320	1,665	33,933	43,957	28,836
Infrastructure - Water			58,752	65,977	-	-	-	(288)	-	(288)	65,688	70,683	73,155
Infrastructure - Sanitation			77,620	92,575	-	-	-	-	-	-	92,575	53,695	64,791
Infrastructure - Other			17,400	10,751	-	-	-	-	-	-	10,751	11,350	19,675
Infrastructure			232,484	262,667	-	-	-	1,056	6,075	7,131	269,798	220,780	229,195
Community			22,847	32,434	-	-	-	2,407	(571)	1,836	34,270	20,022	22,073
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets			27,807	41,876	-	-	-	150	(5,729)	(5,579)	36,297	30,362	29,839
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted		2	284,821	338,998	-	-	-	3,613	-	3,613	342,612	271,674	281,645
ASSET REGISTER SUMMARY - PPE (WDV)													
Infrastructure - Road transport		5	702,908	711,044	-	-	-	-	5,755	5,755	716,798	721,403	730,837
Infrastructure - Electricity			960,885	967,403	-	-	-	1,345	320	1,665	969,068	960,731	942,994
Infrastructure - Water			592,771	599,996	-	-	-	(288)	-	(288)	599,708	602,725	653,995
Infrastructure - Sanitation			708,488	723,443	-	-	-	-	-	-	723,443	687,451	721,423
Infrastructure - Other			206,081	199,432	-	-	-	-	-	-	199,432	198,472	194,668
Infrastructure			3,171,133	3,201,316	-	-	-	1,056	6,075	7,131	3,208,447	3,170,782	3,243,916
Community			385,638	395,225	-	-	-	2,407	(571)	1,836	397,061	388,221	397,441
Heritage assets			33,904	33,904	-	-	-	-	-	-	33,904	33,904	33,904
Investment properties			93,057	93,057	-	-	-	-	-	-	93,057	93,057	93,057
Other assets			861,262	875,332	-	-	-	150	(5,729)	(5,579)	869,752	849,597	851,307
Intangibles			10,123	10,461	-	-	-	-	226	226	10,687	10,633	11,171
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	4,555,117	4,609,294	-	-	-	3,613	-	3,613	4,612,908	4,546,194	4,630,795
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		3	162,568	162,568	-	-	-	-	11,541	11,541	174,109	168,557	177,961
Repairs and Maintenance by asset class			61,012	60,314	-	-	-	-	4,917	4,917	65,231	64,936	70,501
Infrastructure - Road transport			14,653	14,486	-	-	-	-	1,181	1,181	15,666	14,869	16,428
Infrastructure - Electricity			12,464	12,321	-	-	-	-	1,004	1,004	13,326	13,461	14,538
Infrastructure - Water			8,778	8,677	-	-	-	-	707	707	9,385	9,480	10,238
Infrastructure - Sanitation			2,466	2,438	-	-	-	-	199	199	2,637	2,664	2,877
Infrastructure - Other			123	122	-	-	-	-	10	10	132	133	144
Infrastructure			38,485	38,044	-	-	-	-	3,102	3,102	41,146	40,607	44,225
Community			1,177	1,163	-	-	-	-	95	95	1,258	1,271	1,373
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets		6	21,351	21,106	-	-	-	-	1,721	1,721	22,827	23,059	24,903
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			223,580	222,882	-	-	-	-	16,458	16,458	239,340	233,493	248,462
% of capital exp on renewal of assets			28.6%	30.1%							31.1%	15.0%	23.7%
Renewal of existing assets as % of deprecn			50.2%	62.6%							61.1%	24.2%	37.6%
R&M as a % of PPE			1.3%	1.3%							1.4%	1.4%	1.5%
Renewal and R&M as a % of PPE			3.1%	3.5%							3.7%	2.3%	3.0%

WC023 Drakenstein - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		48870	0	0	0	0	0	0	-	48,870	49370	49870
Piped water inside yard (but not in dwelling)		8051	0	0	0	0	0	0	-	8,051	8051	8051
Using public tap (at least min.service level)	2	3175	0	0	0	0	0	0	-	3,175	3225	3275
Other water supply (at least min.service level)		0	0	0	0	0	0	0	-	-	-	-
Minimum Service Level and Above sub-total		60	-	-	-	-	-	-	-	60	61	61
Using public tap (< min.service level)	3	3175	0	0	0	0	0	0	-	3,175	3225	3275
Other water supply (< min.service level)	3,4	0	0	0	0	0	0	0	-	0	0	0
No water supply		368	0	0	0	0	0	0	-	368	368	368
Below Minimum Service Level sub-total		4	-	-	-	-	-	-	-	4	4	4
Total number of households	5	64	-	-	-	-	-	-	-	64	64	65
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		54930	0	0	0	0	0	0	-	54,930	55430	55930
Flush toilet (with septic tank)		2011	0	0	0	0	0	0	-	2,011	2011	2011
Chemical toilet		98	0	0	0	0	0	0	-	98	98	98
Pit toilet (ventilated)		187	0	0	0	0	0	0	-	187	187	187
Other toilet provisions (> min.service level)		0	0	0	0	0	0	0	-	-	0	0
Minimum Service Level and Above sub-total		57,226	-	-	-	-	-	-	-	57,226	57,726	58,226
Bucket toilet		1740	0	0	0	0	0	0	-	1,740	1740	1740
Other toilet provisions (< min.service level)		890	0	0	0	0	0	0	-	890	890	890
No toilet provisions		801	0	0	0	0	0	0	-	801	801	801
Below Minimum Service Level sub-total		3,431	-	-	-	-	-	-	-	3,431	3,431	3,431
Total number of households	5	60,657	-	-	-	-	-	-	-	60,657	61,157	61,657
Energy:												
Electricity (at least min. service level)		14500	0	0	0	0	0	0	-	14,500	15500	16600
Electricity - prepaid (> min.service level)		34000	0	0	0	0	0	0	-	34,000	35000	36000
Minimum Service Level and Above sub-total		48,500	-	-	-	-	-	-	-	48,500	50,500	52,600
Electricity (< min.service level)		0	0	0	0	0	0	0	-	-	0	0
Electricity - prepaid (< min. service level)		0	0	0	0	0	0	0	-	-	0	0
Other energy sources		0	0	0	0	0	0	0	-	-	0	0
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	48,500	-	-	-	-	-	-	-	48,500	50,500	52,600
Refuse:												
Removed at least once a week (min.service)		40816	0	0	0	0	0	0	-	40,816	41224	41636
Minimum Service Level and Above sub-total		40,816	-	-	-	-	-	-	-	40,816	41,224	41,636
Removed less frequently than once a week		0	0	0	0	0	0	0	-	-	0	0
Using communal refuse dump		0	0	0	0	0	0	0	-	-	0	0
Using own refuse dump		0	0	0	0	0	0	0	-	-	0	0
Other rubbish disposal		0	0	0	0	0	0	0	-	-	0	0
No rubbish disposal		0	0	0	0	0	0	0	-	-	0	0
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	40,816	-	-	-	-	-	-	-	40,816	41,224	41,636
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		33291	0	0	0	0	0	0	-	33,291	34956	36704
Sanitation (free minimum level service)		12309	0	0	0	0	0	0	-	12,309	12924	13570
Electricity/other energy (50kwh per household per month)		15158	0	0	0	0	0	0	-	15,158	15916	16712
Refuse (removed at least once a week)		12309	0	0	0	0	0	0	-	12,309	12924	13570
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		17,289	-	-	-	-	-	-	-	17,289	18,153	19,061
Sanitation (free sanitation service)		12,560	-	-	-	-	-	-	-	12,560	13,188	13,847
Electricity/other energy (50kwh per household per month)		12,159	-	-	-	-	-	-	-	12,159	12,767	13,405
Refuse (removed once a week)		15,579	-	-	-	-	-	-	-	15,579	16,358	17,176
Total cost of FBS provided (minimum social package)		57,587	-	-	-	-	-	-	-	57,587	60,466	63,489
Highest level of free service provided												
Property rates (R'000 value threshold)		160000	0	0	0	0	0	0	-	160,000	160000	160000
Water (kilolitres per household per month)		10	0	0	0	0	0	0	-	10	10	10
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	-	-	0	0
Sanitation (Rand per household per month)		111	0	0	0	0	0	0	-	111	116	122
Electricity (kw per household per month)		100	0	0	0	0	0	0	-	100	100	100
Refuse (average litres per week)		60	0	0	0	0	0	0	-	60	60	60
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		2,051	-	-	-	-	-	-	-	2,051	2,154	2,262
Property rates (other exemptions, reductions and rebates)		-	-	-	-	-	-	-	-	-	-	-
Water		16,979	-	-	-	-	-	-	-	16,979	17,827	18,719
Sanitation		13,230	-	-	-	-	-	-	-	13,230	13,892	14,586
Electricity/other energy		30,095	-	-	-	-	-	-	-	30,095	31,600	33,180
Refuse		16,207	-	-	-	-	-	-	-	16,207	17,017	17,868
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	2,801	-	-	-	-	-	-	-	2,801	2,941	2,955
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of free services provided (total social package)		81,362	-	-	-	-	-	-	-	81,362	85,430	89,569

To the Speaker

In accordance with section 72(1) of the Municipal Finance Management Act, the Municipal Manager submitted to the Executive Mayor the required mid-year budget assessment report on the state of Drakenstein Municipality's operating and capital budget reflecting the particulars up until the end of December 2014.

Section 54(1) of the MFMA requires from the mayor of a municipality to take certain actions on the receipt of the section 72(1) report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

Section 28(2)(a) and (d) of the MFMA is clear that an adjustments budget must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year or may authorise the utilisation of projected savings in one vote towards spending under another vote. Section 28(2)(b) and (f) of the MFMA also determines that an adjustments budget is needed for additional revenue allocations received or to correct errors in the original budget.

The mid-year budget assessment report was submitted by the Municipal Manager to the Executive Mayor on Friday 23 January 2015 and served before Council on Wednesday 28 January 2015. Based on the contents of the report it was resolved that the annual budget has to be revised and adjusted due to material under-collection of revenue; to authorise the utilisation of projected savings in one vote towards spending under another vote; to appropriate additional revenues received; and, to correct budget errors.

Section 54(2)(a)(ii) of the MFMA requires from a mayor to table an adjustments budget when needed. Section 23(1) of the Municipal Budget and Reporting Regulations requires from a mayor to table an adjustments budget to Council before 28 February of each financial year. Therefore, I herewith submit the adjustments budget report for the 2014/2015 financial year to be considered by Council.

Adjustments Budget Report for 2014/2015



ADV GESIE VAN DEVENTER
EXECUTIVE MAYOR

5 February 2015

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1. INTRODUCTION

Section 72(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a mid-year budget assessment report to the Executive Mayor before the 25th of January each year on the state of the municipality's budget based on the section 71 reports submitted; the municipality's service delivery performance during the first half of the financial year taking the service delivery targets and performance indicators set in the service delivery and budget implementation plan into account; and, the previous year's (2013/2014) annual report.

The mid-year budget assessment report only dealt with the financial related matters (budgeted versus actual income and expenditure) and the previous year's (2013/2014) annual report issues. The service delivery performance indicators as set out in the service delivery and budget implementation plan were dealt with in a separate report.

Section 28 of the MFMA determines that –

- “(1) A municipality may revise an approved annual budget through an adjustments budget.*
- (2) An adjustments budget –*
 - (a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year [which is the case];*
 - (b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for [which is the case];*
 - (c) May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality [not applicable];*
 - (d) May authorise the utilisation of projected savings in one vote towards spending under another vote [which is the case];*
 - (e) May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council [which is the case];*
 - (f) May correct any errors in the annual budget [which is the case]; and*

- (g) May provide for any other expenditure within a prescribed framework [not applicable].*
- (3) An adjustments budget must be in a prescribed format [Schedules B1 to B10 attached as Annexure D to the Adjustments Budget Report].*
- (4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing and frequency.*
- (5) When an adjustments budget is tabled, it must be accompanied with –*
 - (a) An explanation how the adjustments budget affects the annual budget;*
 - (b) A motivation of any material changes to the annual budget;*
 - (c) An explanation of the impact of any increased spending on the annual budget and the annual budget for the next two financial years; and*
 - (d) Any other supporting documentation that may be prescribed.*
- (6) Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan [which is not the case].”*

The annual operating and capital budget has been evaluated and adjusted based on the above-mentioned legislative requirements. This report is a summary of the main budget issues arising from the monitoring process. It compares the process of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). **No taxes or tariffs are to be adjusted.**

Section 54 of the MFMA requires of the Executive Mayor to consider the Section 71 and 72 reports and to take appropriate action, if needed, to ensure that the approved budget is implemented in accordance with the SDBIP.

Section 23(1) of the Municipal Budget and Reporting Regulations determines that –

“An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.”

Section 32 of the MFMA deals with **unauthorised, irregular or fruitless and wasteful** expenditure and determines that –

“(1) Without limiting liability in terms of the common law or other legislation –

- (a) A political office-bearer of a municipality is liable for unauthorised expenditure if that office-bearer knowingly or after having been advised by the Accounting Officer of the municipality that the expenditure is likely to result in unauthorised expenditure, instructed an official of the municipality to incur expenditure;
 - (b) The Accounting Officer is liable for unauthorised expenditure deliberately or negligently incurred by the Accounting Officer, subject to subsection (3);
 - (c) Any political office-bearer or official of a municipality who deliberately or negligently committed, made or authorised an irregular expenditure is liable for that expenditure; or
 - (d) Any political office-bearer or official of a municipality who deliberately or negligently made or authorised a fruitless and wasteful expenditure is liable for that expenditure.
- (2) A municipality must recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure unless the expenditure –
- (a) In the case of unauthorised expenditure, is –
 - (i) Authorised in an adjustments budget; or
 - (ii) Certified by the municipal council, after investigation by a council committee, as irrecoverable and written off by the council; and
 - (b) In the case of irregular or fruitless and wasteful expenditure, is, after investigation by a council committee, certified by the council as irrecoverable and written off by the council.
- (3) If the Accounting Officer becomes aware that the council, the mayor or the executive committee of the municipality, as the case may be, has taken a decision which, if implemented, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure, the Accounting Officer is not liable for any ensuing unauthorised, irregular or fruitless and wasteful expenditure provided that the Accounting Officer has informed the council, the mayor or the executive committee, in writing that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure.
- (4) The Accounting Officer must promptly inform the mayor, the MEC for local government in the province and the Auditor-General, in writing, of –
- (a) Any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality;
 - (b) Whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and
 - (c) The steps that have been taken –

- (i) *To recover or rectify such expenditure; and*
- (ii) *To prevent a recurrence of such expenditure.”*

Section 78(1)(c) of the MFMA determines that –

“Each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure that any unauthorised, irregular or fruitless and wasteful expenditure and any other losses are prevented.”

Section 81(1)(b) of the MFMA determines that –

“The Chief Financial Officer of a municipality must advise the Accounting Officer on the exercise of powers and duties assigned to the Accounting Officer in terms of this Act.”

Therefore, any expenditure incurred that is not credible, sustainable or relevant to basic service delivery (the mandate of a municipality) and that relates to an approved budget and the limits of the amounts appropriated for the different votes in an approved budget (Section 15 of the MFMA), will be qualified as unauthorised, irregular or fruitless and wasteful expenditure by the Auditor-General. Over-expenditure of line items after the approval of the Adjustments Budget cannot be tolerated if Council wants a clean audit opinion for 2014/2015. The approval of any over-expenditure can therefore not be condoned in future. Virements compliant with the approved Virement Policy and within the limits of the approved budget will have to take place.

The main adjustments budget monitoring issues will now be discussed through paragraphs 2 to 3 of this report. Appropriate recommendations as set out in paragraph 4 will follow as well as appropriate annexures to the report.

Adjustments Budget Report for 2014/2015



2. HIGH LEVEL OPERATING ADJUSTMENTS BUDGET

2.1 OPERATING REVENUE PER CATEGORY

The high level adjustments budget for operating revenue per category is set out in Table 1 below. The original approved budget amounted to R 1,566,469,509 which increased with R 3,318,214 to R 1,569,787,723 when Council approved the roll-over capital budget in July 2014. The July 2014 adjustments budget total of R 1,569,787,723 now increases with R 111,944,547 (7.13%) to R 1,681,732,270 after the required adjustments were made.

Description of Category of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget July 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
205: Property Rates	(266 532 282)	(282 024 573)	(282 024 573)	(282 024 573)	(283 210 597)	(285 803 274)	(285 803 274)	3 778 701	1.34%
205: Property Rates Penalties & Collection Charges	(1 580 988)	(1 267 200)	(1 267 200)	(1 267 200)	(883 904)	(1 267 200)	(1 267 200)	-	0.00%
210: Service Charges	(1 007 396 106)	(1 118 208 854)	(1 118 208 854)	(1 118 208 854)	(623 311 830)	(1 113 516 452)	(1 113 516 452)	(4 692 402)	-0.42%
215: Rental of Facilities and Equipment	(20 684 982)	(21 822 958)	(21 822 958)	(21 822 958)	(11 149 171)	(21 823 849)	(21 823 849)	891	0.00%
220: Interest Earned	(22 156 823)	(18 779 628)	(18 779 628)	(18 779 628)	(13 118 484)	(20 600 149)	(20 600 149)	1 820 521	9.69%
225: Fines	(58 128 193)	(5 300 675)	(5 300 675)	(5 300 675)	(2 225 401)	(61 321 605)	(61 321 605)	56 020 930	1056.86%
235: Licences and Permits	(13 070 477)	(12 739 634)	(12 739 634)	(12 739 634)	(6 279 818)	(12 740 649)	(12 740 649)	1 015	0.01%
245: Transfers Recognised: Operational	(144 825 089)	(161 726 170)	(161 726 170)	(161 726 170)	(37 853 779)	(177 605 008)	(177 605 008)	15 878 838	9.82%
250: Other Revenue	(31 514 891)	(28 342 604)	(28 342 604)	(28 342 604)	(17 271 991)	(28 873 409)	(28 873 409)	530 805	1.87%
265: Gains on Disposal of Property, Plant and Equipment	(898 081)	(250 000)	(250 000)	(250 000)	-	(250 000)	(250 000)	-	0.00%
Subtotal A: Operating Revenue	(1 566 787 913)	(1 650 462 296)	(1 650 462 296)	(1 650 462 296)	(995 304 975)	(1 723 801 595)	(1 723 801 595)	73 339 299	4.44%
275: Electricity Revenue Forgone	18 031 820	12 792 995	12 792 995	12 792 995	7 418 392	-	-	12 792 995	100.00%
275: Property Rates Forgone	93 126 375	81 277 211	81 277 211	81 277 211	82 983 131	86 424 761	86 424 761	(5 147 550)	-6.33%
275: Refuse Removal Revenue Forgone	18 517 603	14 725 716	14 725 716	14 725 716	9 981 655	-	-	14 725 716	100.00%
275: Sanitation Revenue Forgone	6 961 294	13 142 899	13 142 899	13 142 899	3 744 624	-	-	13 142 899	100.00%
275: Water Revenue Forgone	18 730 929	16 875 106	16 875 106	16 875 106	7 188 124	16 692 792	16 692 792	182 314	1.08%
Subtotal B: Operating Revenue Forgone	155 368 023	138 813 927	138 813 927	138 813 927	111 315 926	103 117 553	103 117 553	35 696 374	-25.72%
Total Operating Revenue	(1 411 419 890)	(1 511 648 369)	(1 511 648 369)	(1 511 648 369)	(883 989 049)	(1 620 684 042)	(1 620 684 042)	109 035 673	7.21%
246: Transfers Recognised: Capital	(81 219 985)	(54 821 140)	(58 139 354)	(58 139 354)	(17 191 984)	(61 048 228)	(61 048 228)	2 908 874	5.00%
Total: Operating Revenue (Capital Grants Included)	(1 492 639 875)	(1 566 469 509)	(1 569 787 723)	(1 569 787 723)	(901 181 033)	(1 681 732 270)	(1 681 732 270)	111 944 547	7.13%

Notable **variances** of 5% or more are –

- (a) Interest Earned (positive variance of R 1,820,521 or 9.69%) due to the average increase in the investment portfolio as well as an increase in the interest rates offered by investment institutions;
- (b) Fines (positive variance of R 56,020,930 or 1056.86%) due to the implementation of iGRAP 1 where the municipality have to budget for all fines issued;
- (c) Transfers Recognised: Operational Grants (positive variance of R 15,878,838 or 9.82%) due to the increased housing grant allocation of R 10,118,000 and various other adjustments as communicated by National and Provincial Treasury;
- (d) Electricity Revenue Foregone (positive variance of R 12,792,995 or 100.00%) due to reclassifications that needs to be done in terms of the correct categorisation of indigent subsidy expenditure;
- (e) Property Rates Foregone (negative variance of R 5,147,550 or -6.33%) due to additional properties receiving the rebate upon registration of newly developed erven;
- (f) Refuse Removal Revenue Foregone (positive variance of R 14,725,716 or 100.00%) due to reclassifications that needs to be done in terms of the correct categorisation of indigent subsidy expenditure;
- (g) Sanitation Revenue Foregone (positive variance of R 13,142,899 or 100.00%) due to reclassifications that needs to be done in terms of the correct categorisation of indigent subsidy expenditure; and
- (h) Transfers Recognised: Capital Grants (positive variance of R 2,908,874 or 5.00%) mainly due to the additional grant allocation of R 2,407,000 from Provincial Government for a Vehicle Impoundment Facility.

2.2 OPERATING REVENUE PER LINE ITEM

The high level adjustments budget of operating revenue per category and per line item is set out in Table 2 (Annexure A to the report). This table gives more detail per line item within the categories as set out in Table 1 above.

Notable positive and negative variances of R 1,000,000 and more (0.06% of total operating revenue) are set out in Table 3 below. The revenue categories involved are property rates; service charges; interest earned; fines; transfers recognised: operational; transfers recognised: capital; electricity revenue forgone; property rates forgone; refuse removal revenue forgone; and, sanitation revenue forgone.

Positive and negative variances of material nature (above R 1,000,000) are –

- (a) Assessment Rates: Paarl (positive variance of R 3,299,192 or 1.17%) due to the implementation of three supplementary valuations;
- (b) Electricity Sales: Agriculture Sector (negative variance of R 1,664,771 or -3.56%) due to time-of-use and notified demand consumers managing their consumption more efficiently;
- (c) Electricity Sales: Businesses (negative variance of R 1,045,816 or -2.05%) due to time-of-use and notified demand consumers managing their consumption more efficiently;
- (d) Free Electricity (positive variance of R 2,329,847 or 18.33%) due to more consumers than initially anticipated receiving free units of electricity;
- (e) Electricity Sales: High Voltage (negative variance of R 16,292,319 or -6.33%) due to time-of-use and notified demand consumers managing their consumption more efficiently;
- (f) Electricity Sales: Households (negative variance of R 2,759,158 or -2.22%) due to consumers managing their consumption more efficiently and customers migrating to pre-paid meters;
- (g) Electricity Sales: Low Voltage (negative variance of R 23,544,978 or -17.11%) due to time-of-use and notified demand consumers managing their consumption more efficiently;
- (h) Electricity Sales: Pre-paid Meters (positive variance of R 26,907,903 or 14.36%) due to an increased amount of consumers and consumers migrating to this revenue category;
- (i) Refuse Removal Foregone (positive variance of R 7,949,966 or 68.79%) due to the correction of the allocation of the indigent subsidy between the various services;
- (j) Refuse Removal Revenue (negative variance of R 1,215,276 or -1.87%) due to an error in base assumptions made when the budget was compiled;
- (k) Sewerage Foregone (negative variance of R 5,113,247 or -38.91%) due to the correction of the allocation of the indigent subsidy between the various services;
- (l) Sewerage Revenue (positive variance of R 7,781,023 or 17.80%) due to an error in base assumptions made when the budget was compiled;

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Table 3: High Level Summary of Adjustments Budget Operating Revenue per Category and Line Item with a Positive or Negative Variance Above R 1,000,000

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget July 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
205: Property Rates	(266 532 282)	(282 024 573)	(282 024 573)	(282 024 573)	(283 210 597)	(285 803 274)	(285 803 274)	3 778 701	1.34%
Assessment Rates : Paarl	(265 530 330)	(280 942 187)	(280 942 187)	(280 942 187)	(282 411 178)	(284 241 379)	(284 241 379)	3 299 192	1.17%
210: Service Charges	(1 007 396 106)	(1 118 208 854)	(1 118 208 854)	(1 118 208 854)	(623 311 830)	(1 113 516 452)	(1 113 516 452)	(4 692 402)	-0.42%
Electricity Sales : Agricultural Sector	(42 434 794)	(46 702 535)	(46 702 535)	(46 702 535)	(21 331 333)	(45 037 764)	(45 037 764)	(1 664 771)	-3.56%
Electricity Sales : Businesses	(47 433 291)	(51 039 652)	(51 039 652)	(51 039 652)	(24 290 702)	(49 993 836)	(49 993 836)	(1 045 816)	-2.05%
Electricity Sales : Free Electricity	(12 235 112)	(12 710 078)	(12 710 078)	(12 710 078)	(7 418 392)	(15 039 925)	(15 039 925)	2 329 847	18.33%
Electricity Sales : High Voltage	(222 046 585)	(257 294 206)	(257 294 206)	(257 294 206)	(123 299 985)	(241 001 887)	(241 001 887)	(16 292 319)	-6.33%
Electricity Sales : Households	(117 251 955)	(124 362 143)	(124 362 143)	(124 362 143)	(64 052 290)	(121 602 985)	(121 602 985)	(2 759 158)	-2.22%
Electricity Sales : Low Voltage	(110 615 917)	(137 582 374)	(137 582 374)	(137 582 374)	(57 622 484)	(114 037 396)	(114 037 396)	(23 544 978)	-17.11%
Electricity Sales : Pre-Paid Meters	(179 045 477)	(187 329 734)	(187 329 734)	(187 329 734)	(109 585 185)	(214 237 637)	(214 237 637)	26 907 903	14.36%
Refuse Removal : Foregone (R75)	(15 628 603)	(11 556 483)	(11 556 483)	(11 556 483)	(8 482 198)	(19 506 449)	(19 506 449)	7 949 966	68.79%
Refuse Removal : Refuse Removal	(58 991 411)	(65 073 016)	(65 073 016)	(65 073 016)	(74 877 497)	(63 857 740)	(63 857 740)	(1 215 276)	-1.87%
Sewerage : Equit Share (R75) - Foregone	(6 961 294)	(13 142 899)	(13 142 899)	(13 142 899)	(3 091 137)	(8 029 652)	(8 029 652)	(5 113 247)	-38.91%
Sewerage : Sewerage Charges	(42 893 657)	(43 719 409)	(43 719 409)	(43 719 409)	(54 907 556)	(51 500 432)	(51 500 432)	7 781 023	17.80%
Water Sales : Residential	(82 232 199)	(91 113 876)	(91 113 876)	(91 113 876)	(38 039 774)	(93 016 586)	(93 016 586)	1 902 710	2.09%
Water Sales : Trade Light Industries	(5 659 504)	(5 914 256)	(5 914 256)	(5 914 256)	(2 827 051)	(7 140 235)	(7 140 235)	1 225 979	20.73%
220: Interest Earned	(22 156 823)	(18 779 628)	(18 779 628)	(18 779 628)	(13 118 484)	(20 600 149)	(20 600 149)	1 820 521	9.69%
External Interest Earned : Other	(9 855 572)	(9 000 000)	(9 000 000)	(9 000 000)	(6 494 865)	(10 820 521)	(10 820 521)	1 820 521	20.23%
225: Fines	(58 128 193)	(5 300 675)	(5 300 675)	(5 300 675)	(2 225 401)	(61 321 605)	(61 321 605)	56 020 930	1056.86%
Fines : Syntell	(14 082 572)	-	-	-	(502 449)	(17 850 650)	(17 850 650)	17 850 650	#DIV/0!
Fines : Traffic	(2 518 141)	(2 171 950)	(2 171 950)	(2 171 950)	(1 208 172)	(7 487 980)	(7 487 980)	5 316 030	244.76%
Fines : Trapeze	(41 237 108)	(2 805 000)	(2 805 000)	(2 805 000)	(348 400)	(35 659 250)	(35 659 250)	32 854 250	1171.27%
245: Transfers Recognised: Operational	(144 825 089)	(161 726 170)	(161 726 170)	(161 726 170)	(37 853 779)	(177 605 008)	(177 605 008)	15 878 838	9.82%
Energy Efficiency Demand Side Grant	(299 592)	-	-	-	-	(3 308 426)	(3 308 426)	3 308 426	#DIV/0!
Financial Management Support Grant	-	-	-	-	-	(1 000 000)	(1 000 000)	1 000 000	#DIV/0!
Grants : Equitable Share	(4 664 390)	(27 784 284)	(27 784 284)	(27 784 284)	-	(6 914 517)	(6 914 517)	(20 869 767)	-75.11%
Grants : Equitable Share	(71 330 610)	(57 536 716)	(57 536 716)	(57 536 716)	(29 021 990)	(78 406 483)	(78 406 483)	20 869 767	36.27%
Human Settlement Grant	(50 347 385)	(53 861 000)	(53 861 000)	(53 861 000)	(7 117 724)	(63 979 000)	(63 979 000)	10 118 000	18.79%
246: Transfers Recognised: Capital	(81 219 985)	(54 821 140)	(58 139 354)	(58 139 354)	(17 191 984)	(61 048 228)	(61 048 228)	2 908 874	5.00%
Implementation Of Impound Facilities	-	-	-	-	-	(2 407 000)	(2 407 000)	2 407 000	#DIV/0!
Inep Grant	-	(3 000 000)	(4 521 850)	(4 521 850)	(1 435 101)	(5 578 225)	(5 578 225)	1 056 375	23.36%
275: Electricity Revenue Foregone	18 031 820	12 792 995	12 792 995	12 792 995	7 418 392	-	-	12 792 995	-100.00%
Free Electricity	12 235 112	12 792 995	12 792 995	12 792 995	7 418 392	-	-	12 792 995	-100.00%
275: Property Rates Foregone	93 126 375	81 277 211	81 277 211	81 277 211	82 983 131	86 424 761	86 424 761	(5 147 550)	6.33%
Privately Owned Towns	4 419 611	-	-	-	-	3 299 192	3 299 192	(3 299 192)	#DIV/0!
Rebate Res - R15 000	27 150 403	28 241 319	28 241 319	28 241 319	29 458 929	29 458 929	29 458 929	(1 217 610)	4.31%
275: Refuse Removal Revenue Foregone	18 517 603	14 725 716	14 725 716	14 725 716	9 981 655	-	-	14 725 716	-100.00%
Rebates : Refuse Removal Foregone	15 628 603	11 556 483	11 556 483	11 556 483	8 397 038	-	-	11 556 483	-100.00%
Rebates : Skip Bins Foregone	2 889 000	3 169 233	3 169 233	3 169 233	1 584 617	-	-	3 169 233	-100.00%
275: Sanitation Revenue Foregone	6 961 294	13 142 899	13 142 899	13 142 899	3 744 624	-	-	13 142 899	-100.00%
Sewerage : Foregone (R75)	6 961 294	13 142 899	13 142 899	13 142 899	3 744 624	-	-	13 142 899	-100.00%
Total Operating Revenue (Capital Grants Included)	(1 492 639 875)	(1 566 469 509)	(1 569 787 723)	(1 569 787 723)	(901 181 033)	(1 681 732 270)	(1 681 732 270)	111 944 547	7.13%

- (m) Water Sales: Residential (positive variance of R 1,902,710 or 2.09%) due to increased consumption patterns;
- (n) Water Sales: Trade Light Industries (positive variance of R 1,225,979 or 20.73%) due to increased consumption patterns;
- (o) External Interest Earned (positive variance of R 1,820,521 or 20.23%) due to the average increase in the investment portfolio as well as an increase in the interest rates offered by investment institutions;
- (p) Fines: Syntell (positive variance of R 17,850,650) due to the implementation of iGRAP 1 where the municipality have to budget for all fines issued;
- (q) Fines: Traffic (positive variance of R 5,316,030 or 244.76%) due to the implementation of iGRAP 1 where the municipality have to budget for all fines issued;
- (r) Fines: Trapeze (positive variance of R 32,854,250 or 1171.27%) due to the implementation of iGRAP 1 where the municipality have to budget for all fines issued;
- (s) Transfers Recognised: Operational (positive variance of R 15,878,838 or 9.82%) due to the increased housing grant allocation of R 10,118,000 and various other adjustments communicated by National and Provincial Treasury through their adjustments budget processes;
- (t) Transfers recognised: Capital grants (positive variance of R 2,908,874 or 5.00%) mainly due to the additional grant allocation of R 2,407,000 from Provincial Government for a Vehicle Impoundment Facility;
- (u) Electricity Revenue Foregone (positive variance of R 12,792,995 or 100.00%) due to reclassifications that needs to be done in terms of the correct categorisation of indigent subsidy expenditure;
- (v) Property Rates Foregone (negative variance of R 5,147,550 or -6.33%) due to additional properties receiving the rebate upon registration of newly developed erven;
- (w) Refuse Removal Revenue Foregone (positive variance of R 14,725,716 or 100.00%) due to reclassifications that needs to be done in terms of the correct categorisation of indigent subsidy expenditure; and

- (x) Sanitation Revenue Foregone (positive variance of R 13,142,899 or 100.00%) due to reclassifications that needs to be done in terms of the correct categorisation of indigent subsidy expenditure.

In terms of section 28(2) of the MFMA additional revenue streams or material under collection of revenue streams have to be adjusted upwards or downwards with the adjustments budget. Operating revenue in total had to be adjusted upwards with R 111,944,547 or 7.135 (see Table 1 above) which means that operating expenditure estimates also needs to be adjusted accordingly.

2.3 OPERATING EXPENDITURE PER CATEGORY

The high level adjustments budget of operating expenditure per category is set out in Table 4 below. The original approved budget amounted to R 1,559,513,890 and now increases with R 175,344,307 (11.24%) to R 1,734,858,197 after the required adjustments were made.

Notable **variances** of 5% or more are –

- (a) Collection Costs (positive variance of R 3,636,531 or 33.60%) due to less commission being paid to pre-paid vendors due to the fact that the basic charges are levied directly on consumer accounts;
- (b) Capital Charges (negative variance of R 20,528,872 or -9.36%) due to additional depreciation costs as well as an increase in interest paid to service the external loans that will be taken up earlier than originally planned;
- (c) Repairs & Maintenance (negative variance of R 4,922,480 or -8.16%) due to additional operating repairs & maintenance expenditures for infrastructure networks, especially roads;
- (d) Contracted Services (negative variance of R 5,607,736 or -35.30%) due to additional expenses towards contractors work and security services as well as accounting for the agency fees linked to the application of iGRAP 1;
- (e) Special Projects (negative variance of R 4,277,377 or -13.06%) due to the implementation of various special projects as set out in Table 6 below;

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Table 4: High Level Summary of Adjustments Budget Operating Expenditure per Category									
Description of Category of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget July 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive / (Negative) Variance
105: Employee Related Costs - Salaries	297 789 299	354 837 170	354 837 170	354 837 170	170 941 585	339 601 889	339 601 889	15 235 281	4.29%
110: Employee Related Costs - Social Contributions	68 576 094	79 678 974	79 678 974	79 678 974	34 143 522	79 398 809	79 398 809	280 165	0.35%
112 : Admin / Labour Charge Outs	(564 960)	-	-	-	(100 754)	-	-	-	#DIV/0!
115: Councillor Related Costs	18 745 472	20 452 558	20 452 558	20 452 558	9 456 549	20 452 558	20 452 558	-	0.00%
120: Provision for Bad Debts	49 641 391	34 810 100	34 810 100	34 810 100	17 469 851	34 810 100	34 810 100	-	0.00%
125: Collection Costs	9 239 270	10 822 117	10 822 117	10 822 117	2 370 927	7 185 587	7 185 587	3 636 531	33.60%
130: Capital Charges	224 855 915	219 400 665	219 400 665	219 400 665	30 242 584	239 929 537	239 929 537	(20 528 872)	-9.36%
132: Impairment	24 651 038	-	-	-	26 000	-	-	-	#DIV/0!
135: Repairs and Maintenance	53 630 126	61 012 151	61 012 151	60 314 068	24 761 091	65 236 548	65 236 548	(4 922 480)	-8.16%
140: Bulk Purchases	496 541 409	537 714 495	537 714 495	537 714 495	231 304 448	537 714 495	537 714 495	-	0.00%
145: Contracted Services	19 264 320	15 276 943	15 276 943	15 886 108	6 980 560	21 493 844	21 493 844	(5 607 736)	-35.30%
150: Grants and Donations	336 706	595 000	595 000	595 000	-	595 000	595 000	-	0.00%
155: General Expenses	116 235 733	123 564 104	123 564 104	121 996 122	59 058 052	125 945 275	125 945 275	(3 949 153)	-3.24%
156: Special Projects	25 524 346	32 754 747	32 754 747	32 754 747	14 117 603	37 032 124	37 032 124	(4 277 377)	-13.06%
157: Grants and Subsidies Paid	62 526 947	58 902 310	58 902 310	60 559 210	10 615 282	158 928 114	158 928 114	(98 368 904)	-162.43%
160: Loss on Sale of Assets	2 431 753	-	-	-	-	5 000 000	5 000 000	(5 000 000)	#DIV/0!
161: Contributions to / from Provisions	54 163 064	9 692 556	9 692 556	9 692 556	4 846 278	61 534 316	61 534 316	(51 841 760)	-534.86%
Total Operating Expenditure	1 523 587 923	1 559 513 890	1 559 513 890	1 559 513 890	616 233 577	1 734 858 197	1 734 858 197	(175 344 307)	-11.24%

- (f) Grants & Donations (negative variance of R 98,368,904 or -162.43%) due to reclassifications that needs to be done in terms of the correct categorisation of indigent subsidy expenditure; and
- (g) Contributions to / from provisions (negative variance of R 51,841,760 or -534.86%) due to additional provision for impairment: fines expense as prescribed by iGRAP 1.

2.4 OPERATING EXPENDITURE PER LINE ITEM

The high level adjustments budget of operating expenditure per category and per line item is set out in Table 5 (Annexure B to the report). This table gives more detail per item within the categories as set out in Table 4 above.

Notable negative variances of R 1,000,000 and more (0.06% of total operating expenditure) are set out in Table 6 below. The expenditure categories involved are employee related costs (salaries & allowances); employee related costs (council contributions); collection costs; capital charges; repair and maintenance; contracted services; general expenses; special projects; grants and subsidies paid; loss on sale of assets; and, contributions to / from provisions.

Positive and negative variances of material nature (above R 1,000,000) are –

- (a) Critical Vacant Positions (positive variance of R 21,000,000 or 58.33%) due to a delay in the recruitment and appointment of staff processes;
- (b) Ex-gratia Payments (negative variance of R 8,679,427) due to the payment of an additional ex-gratia payment to all qualifying employees as resolved by Council during December 2014;
- (c) Gains / Actuarial Losses: Medical (negative variance of R 1,446,576) due to changes in the assumptions used by the actuaries. This projected loss needs to be budgeted for to avoid future findings of unauthorised expenditure;
- (d) Long Service Bonuses (negative variance of R 2,215,980 or -88.60%) due to additional long service bonus provisions to avoid any unauthorised expenditure disclosures at year end and a subsequent qualification by the Auditor-General;
- (e) Salaries (positive variance of R 8,242,188 or 2.97%) due to a delay in the recruitment and appointment of staff processes;
- (f) Travel Allowances (negative variance of R 2,145,247 or -31.75%) due to additional staff receiving this benefit;
- (g) Medical Aid Contributions for Pensioners (negative variance of R 1,232,892 or -10.19%) due to more provisions for post employee benefits to avoid any unauthorised expenditure disclosures at year end and a subsequent qualification by the Auditor-General;
- (h) Pension Fund Contribution (positive variance of R 1,053,730 or 2.81%) due to various positions not filled yet;
- (i) Pre-paid Commission (positive variance of R 1,574,250 or 19.55%) due to less commission being paid to pre-paid vendors due to the fact that the basic charges are levied directly on consumer accounts;

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- (j) Switching Fee (positive variance of R 2,062,281 or 74.51%) due to less collection and bank charges being paid to pre-paid collecting revenue on our behalf;

Table 6: High Level Summary of Adjustments Budget Operating Expenditure per Category and Line Item with a Positive or Negative variance of above R 1,000,000									
Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget July 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive / (Negative) Variance
105: Employee Related Costs - Salaries and Allowances	297 789 299	354 837 170	354 837 170	354 837 170	170 941 585	339 601 889	339 601 889	15 235 281	4.29%
Critical Vacant Position	-	36 000 000	36 000 000	36 000 000	-	15 000 000	15 000 000	21 000 000	58.33%
Ex Gratia Payments	-	-	-	-	8 679 427	8 679 427	8 679 427	(8 679 427)	#DIV/0!
Gains / Actuarial Losses - Medical	1 189 152	-	-	-	-	1 446 576	1 446 576	(1 446 576)	#DIV/0!
Long Service Bonus	2 443 548	2 501 020	2 501 020	2 501 020	1 335 653	4 717 000	4 717 000	(2 215 980)	-88.60%
Salaries	243 540 503	277 393 317	277 393 317	277 393 317	141 689 570	269 151 129	269 151 129	8 242 188	2.97%
Travel Allowances	6 662 595	6 756 471	6 756 471	6 756 471	4 390 285	8 901 718	8 901 718	(2 145 247)	-31.75%
110: Empl Related Costs-Social Contr	68 576 094	79 678 974	79 678 974	79 678 974	34 143 522	79 398 809	79 398 809	280 165	0.35%
Medical Aid Fund Contr - Pensioners	11 415 332	12 096 108	12 096 108	12 096 108	3 476 032	13 329 000	13 329 000	(1 232 892)	-10.19%
Pension Fund Contr	30 565 652	37 562 817	37 562 817	37 562 817	18 223 333	36 509 087	36 509 087	1 053 730	2.81%
125: Collection Costs	9 239 270	10 822 117	10 822 117	10 822 117	2 370 927	7 185 587	7 185 587	3 636 531	33.60%
Prepaid: Commission	6 801 514	8 054 250	8 054 250	8 054 250	2 015 340	6 480 000	6 480 000	1 574 250	19.55%
Switching Fee (Ptss)	2 437 755	2 767 867	2 767 867	2 767 867	355 587	705 587	705 587	2 062 281	74.51%
130: Capital Charges	224 855 915	219 400 665	219 400 665	219 400 665	30 242 584	239 929 537	239 929 537	(20 528 872)	-9.36%
Depreciation	165 880 394	162 567 656	162 567 656	162 567 656	(267 483)	174 109 125	174 109 125	(11 541 469)	-7.10%
Interest - External	58 975 521	56 833 009	56 833 009	56 833 009	30 510 067	65 820 412	65 820 412	(8 987 403)	-15.81%
135: Repairs And Maintenance	53 630 126	61 012 151	61 012 151	60 314 068	24 761 091	65 236 548	65 236 548	(4 922 480)	-8.16%
Housing Maintenance	549 324	25 920	25 920	25 920	922 485	1 796 520	1 796 520	(1 770 600)	-6831.02%
Streets: Maintenance	3 374 226	5 643 650	5 643 650	5 643 650	4 493 130	7 438 699	7 438 699	(1 795 049)	-31.81%
145: Contracted Services	19 264 320	15 276 943	15 276 943	15 886 108	6 980 560	21 493 844	21 493 844	(5 607 736)	-35.30%
Contracted Services: Fines	5 310 449	-	-	-	-	4 574 841	4 574 841	(4 574 841)	#DIV/0!
155: General Expenses	116 235 733	123 564 104	123 564 104	121 996 122	59 058 052	125 945 275	125 945 275	(3 949 153)	-3.24%
Hire : Vehicles And Equipment	10 635 709	8 606 218	8 606 218	9 038 435	4 954 974	10 991 038	10 991 038	(1 952 603)	-21.60%
Pre-Paid Vending System	1 027 832	1 835 120	1 835 120	1 790 000	229 972	720 000	720 000	1 070 000	59.78%
156: Special Projects	25 524 346	32 754 747	32 754 747	32 754 747	14 117 603	37 032 124	37 032 124	(4 277 377)	-13.06%
High Density Cleanup Project	4 206 502	2 420 000	2 420 000	2 420 000	905 632	4 206 502	4 206 502	(1 786 502)	-73.82%
157: Grants And Subsidies Paid	62 526 947	58 902 310	58 902 310	60 559 210	10 615 282	158 928 114	158 928 114	(98 368 904)	-162.43%
Elekt Masterplan	299 592	-	-	-	1 025 792	3 308 426	3 308 426	(3 308 426)	#DIV/0!
Equitable Share: Indigent Subsidy	-	-	-	-	-	60 384 291	60 384 291	(60 384 291)	#DIV/0!
Equitable Share: Indigent Subsidy: Eskom	-	-	-	-	-	1 329 400	1 329 400	(1 329 400)	#DIV/0!
Equitable Share: Indigent Subsidy: Rentals	-	-	-	-	-	13 919 790	13 919 790	(13 919 790)	#DIV/0!
Expensed Housing Inventory	9 924 178	-	-	-	-	7 093 576	7 093 576	(7 093 576)	#DIV/0!
Financial Management Support Grant	-	-	-	-	-	1 000 000	1 000 000	(1 000 000)	#DIV/0!
Housing Projects	45 637 138	53 861 000	53 861 000	53 861 000	7 117 724	63 979 000	63 979 000	(10 118 000)	-18.79%
160: Loss On Sale Of Assets	2 431 753	-	-	-	-	5 000 000	5 000 000	(5 000 000)	#DIV/0!
Loss On Sale Of Assets	2 431 753	-	-	-	-	5 000 000	5 000 000	(5 000 000)	#DIV/0!
161: Contributions To/From Provisions	54 163 064	9 692 556	9 692 556	9 692 556	4 846 278	61 534 316	61 534 316	(51 841 760)	-534.86%
Provision For Impairment : Fines Expense	47 178 806	-	-	-	-	51 848 198	51 848 198	(51 848 198)	#DIV/0!
Grand Total	1 523 587 923	1 559 513 890	1 559 513 890	1 559 513 890	616 233 577	1 734 858 197	1 734 858 197	(175 344 307)	-11.24%

- (k) Depreciation (negative variance of R 11,541,469 or -7.10%) due to additional depreciation provisions to avoid any unauthorised expenditure disclosures at year end and a subsequent qualification by the Auditor-General;
- (h) Interest External (negative variance of R 8,987,403 or -15.81%) due to an increase in interest paid to service the external loans that will be taken up earlier than originally planned;
- (l) Housing Maintenance (negative variance of R 1,770,600 or -6831.02%) due to additional repair & maintenance costs;
- (m) Streets Maintenance (negative variance of R 1,795,049 or -31.81%) due to additional repair & maintenance costs;
- (i) Contracted Services: Fines (negative variance of R 4,574,841) due to expenses accounting for the agency fees linked to the application of iGRAP 1 being reclassified correctly;
- (n) Vehicles and Equipment Hire (negative variance of R 1,952,603 or -21.60%) mainly due to additional expenses towards hiring of vehicles and equipment;
- (o) Pre-Paid Vending System (positive variance of R 1,070,000 or 59.78%) due to collection costs and bank charges savings;
- (p) High Density Clean-up Project (negative variance of R 1,786,502 or -73.82%) due to the extension of the programme;
- (q) Energy Demand Efficiency (negative variance of R 3,308,426) due to operating grant roll-overs for the energy demand efficiency project approved by National Treasury;
- (r) Equitable Share: Indigent Subsidy (negative variance of R 60,384,291) due to the reclassification and categorisation of indigent subsidy expenditure;
- (s) Equitable Share: Indigent Subsidy: Eskom (negative variance of R 1,329,400) due to the reclassification and categorisation of indigent subsidy expenditure in Eskom supply areas;
- (t) Equitable Share: Indigent Subsidy: Rentals (negative variance of R 13,919,790) due to the reclassification and categorisation of indigent subsidy expenditure;
- (u) Expensed housing inventory (negative variance of R 7,093,576) due to the accounting treatment of housing top structures expenses (Drakenstein Municipality is seen by the Auditor-General as a principal) of which houses were not handed over to the beneficiaries at year end (30 June 2014) that needs to be expensed during 2014/2015 to avoid any

unauthorised expenditure disclosures at year end and a subsequent qualification by the Auditor-General;

- (v) Financial Management Support Grant (negative variance of R 1,000,000) due to additional grant expenditure allocations from Provincial Treasury;
- (w) Housing Projects (negative variance of R 10,118,000 or -18.79%) due to additional housing grant expenditure allocations from Provincial Housing Department;
- (x) Loss on Sale of Assets (negative variance of R 5,000,000) that needs to be provided for in accordance with SA Standards of Accounting Practices to avoid any future unauthorised expenditure; and
- (y) Provision for Impairment: Fines Expense (negative variance of R 51,848,198) due to reclassification and provision for impairment: fines expense as prescribed by iGRAP 1.

2.5 HIGH LEVEL OPERATING BUDGET SUMMARY

The high level adjustments budget for operating revenue and expenditure is set out in Table 7 below.

The original approved budget provided for an operational surplus of R 6,955,619 that included R 54,821,140 of grant funding to be used to finance capital expenditure. After the approved roll-over budget in July 2014 the operating results changed to an operating surplus of R 10,273,833 that included R 58,139,354 of grant funding for capital expenditure. The operating adjustments budget now shows an operating deficit of R 53,125,926 for the 2014/2015 financial year that includes R 61,048,228 of grant funding for capital expenditure.

In Table 7 below a calculation is made of what the revised cash budgeted deficit / (surplus) will be after off-setting depreciation, redemption on external loans, expensed housing inventory, contributions to provisions, actuarial losses, loss on sale of assets and capital expenditure to be funded through grants are taken into consideration. The revised cash deficit amounts to R 2,527,823 compared to the amount of R 53,125,926 budgeted in the adjustments budget as an operating deficit.

Adjustments Budget Report for 2014/2015



Table 7: High Level Summary of Adjustments Budget Operating Revenue and Expenditure									
Description of Category of Expenditure	Audited (Revenue) / Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget July 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) / Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue / Expenditure	2014/2015 Revised Adjustments Budget Revenue / Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Total Operating Revenue (Capital Grants Included)	(1 492 639 875)	(1 566 469 509)	(1 569 787 723)	(1 569 787 723)	(901 181 033)	(1 681 732 270)	(1 681 732 270)	111 944 547	7.13%
Total Operating Expenditure	1 523 587 923	1 559 513 890	1 559 513 890	1 559 513 890	616 233 577	1 734 858 197	1 734 858 197	(175 344 307)	-11.24%
Total Operating (Surplus) / Deficit (Capital Grants Included)	30 948 048	(6 955 619)	(10 273 833)	(10 273 833)	(284 947 456)	53 125 926	53 125 926	(63 399 759)	-617.10%
Reconciliation of Revised Operating Cash (Surplus) / Deficit (Capital Grants Excluded)									
Total Operating (Surplus) / Deficit (Capital Grants Included)	30 948 048	(6 955 619)	(10 273 833)	(10 273 833)	(284 947 456)	53 125 926	53 125 926	(63 399 759)	-617.10%
Less: Transfers Recognised: Capital	81 219 985	54 821 140	58 139 354	58 139 354	17 191 984	61 048 228	61 048 228	2 908 874	5.00%
Less: Depreciation for 2014/2015	(165 880 394)	(162 567 656)	(162 567 656)	(162 567 656)	267 483	(174 109 125)	(174 109 125)	(11 541 469)	7.10%
Plus: External Borrowings Capital Redeemed	98 262 569	108 932 338	108 932 338	108 932 338	56 364 233	108 932 338	108 932 338	-	0.00%
Less: Provision for Interest on External Borrowings	-	-	-	-	-	(4 800 275)	(4 800 275)	(4 800 275)	#DIV/0!
Less: Expensed Housing Inventory	(9 924 178)	-	-	-	-	(7 093 576)	(7 093 576)	(7 093 576)	#DIV/0!
Less: Losses on Sale of Assets	(2 431 753)	-	-	-	-	(5 000 000)	(5 000 000)	(5 000 000)	#DIV/0!
Less: Impairment on Assets	(24 651 038)	-	-	-	(26 000)	-	-	-	#DIV/0!
Less: Actuarial Losses: Employee Benefits (Medical)	(1 189 152)	-	-	-	-	(1 446 576)	(1 446 576)	(1 446 576)	#DIV/0!
Less: Actuarial Losses: Employee Benefits (Long Service Awards)	(11 998 993)	-	-	-	-	-	-	-	#DIV/0!
Less: Contributions to Employee Benefits (Medical) Provision	(11 415 332)	(12 096 108)	(12 096 108)	(12 096 108)	(3 476 032)	(13 329 000)	(13 329 000)	(1 232 892)	-10.19%
Less: Contributions to Employee Benefits (Long Service Awards) Provision	(2 443 548)	(2 501 020)	(2 501 020)	(2 501 020)	(1 335 653)	(4 717 000)	(4 717 000)	(2 215 980)	-88.60%
Less: Contributions to Employee Benefits (Ex Gratia Pensioners) Provision	(410 235)	(402 002)	(402 002)	(402 002)	(252 710)	(397 000)	(397 000)	5 002	1.24%
Less: Contributions to Employee Benefits (Leave) Provision	(3 245 627)	(5 734 460)	(5 734 460)	(5 734 460)	(2 867 230)	(5 734 460)	(5 734 460)	-	0.00%
Less: Provision for Landfill Site Rehabilitation	(3 738 631)	(3 958 096)	(3 958 096)	(3 958 096)	(1 979 048)	(3 951 658)	(3 951 658)	6 438	0.16%
Revised Operating Cash (Surplus) / Deficit (Capital Grants Excluded)	(26 898 280)	(30 461 483)	(30 461 483)	(30 461 483)	(221 060 429)	2 527 823	2 527 823	(93 810 213)	-307.96%
Revised Operating Budget Cash Deficit (R 2,527,823) as a Percentage of Total Operating Expenditure (R 1,734,858,197) =								0.146%	

This cash deficit of R 2,527,823 represents 0.15% of the total operating expenditure of R 1,734,858,197 and it should be coverable through further savings, especially with the remaining R 15,000,000 still allocated to critical vacant positions. It is highly unlikely that enough appointments will be made before the end of the financial year that will utilise the allocated critical vacant positions budgeted funds.

3. HIGH LEVEL CAPITAL BUDGET ASSESSMENT

3.1 CAPITAL BUDGET PER GOVERNMENT FINANCIAL STATISTICS (GFS)

Council originally approved a capital budget of R 284,821,140 for the 2014/2015 financial year as set out in Table 8 below. After Council approved a roll-over capital budget in July 2014 for an amount of R 54,177,318 the first capital adjustments budget amounted to R 338,998,458 for the 2014/2015 financial year. Due to the additional R 3,613,376 from Provincial Treasury for a Vehicle Impoundment Facility as well as various other grants having been granted permission to roll-over as well savings from own funds being reallocated, the capital budget will be increasing to R 342,611,834 with this adjustments budget. Table 8 below depicts the adjustments capital budget per GFS classification as National Treasury requires for approval purposes.

GFS Description	Original Budget 2014/2015	Roll-Overs Adjustments Budget 07/2014	2014/2015 Current Adjustments Budget (Roll-Overs & Virements included)	Actual and Committed Capital Expenditure 31/12/2014	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Adjustments Budget	Variance Between Revised Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
Budget and Treasury Office	-	208,214	286,915	281,110	286,915	286,915	78,701	27.43%
Community and Social Services	2,047,698	2,375,635	2,995,635	798,837	3,145,635	3,145,635	770,000	25.70%
Corporate Services	12,541,775	29,849,074	30,092,088	19,608,658	33,218,010	33,218,010	3,368,936	11.20%
Electricity	25,750,175	32,669,809	33,329,977	10,962,544	34,391,560	34,391,560	1,721,751	5.17%
Executive and Council	14,718,225	14,572,628	10,627,101	54,661	1,790,672	1,790,672	(12,781,956)	-120.28%
Health	-	-	-	-	-	-	-	#DIV/0!
Housing	4,200,000	8,925,495	8,922,056	3,142,803	8,922,056	8,922,056	(3,439)	-0.04%
Planning and Development	500,000	2,908,540	2,908,540	2,371,567	2,908,540	2,908,540	-	0.00%
Public Safety	25,000	93,410	140,991	76,194	2,547,991	2,547,991	2,454,581	1740.95%
Road Transport	53,010,977	58,302,626	59,967,126	33,597,143	64,067,126	64,067,126	5,764,500	9.61%
Sport and Recreation	20,354,833	24,767,922	25,703,922	4,462,416	27,309,222	27,309,222	2,541,300	9.89%
Waste Management	16,900,000	17,524,000	17,663,888	1,384,493	17,467,032	17,467,032	(56,968)	-0.32%
Waste Water Management	77,620,440	88,124,571	87,971,885	11,290,526	88,168,741	88,168,741	44,170	0.05%
Water	57,152,017	58,676,534	58,388,334	18,314,334	58,388,334	58,388,334	(288,200)	-0.49%
Grand Total	284,821,140	338,998,458	338,998,458	106,345,285	342,611,834	342,611,834	3,613,376	1.07%

Attached as Annexure C to this report, a comprehensive list of each capital project for the financial year can be viewed. This list clearly indicates the adjustments of R 3,613,376 to the capital budget.

3.2 CAPITAL BUDGET PER DIRECTORATE

Table 9 below depicts the capital adjustments budget per directorate as per the approved organisational structure.

Table 9: High Level Capital Budget per Vote (Directorate)								
Vote Description	Original Budget 2014/2015	Roll-Overs Adjustments Budget 07/2014	2014/2015 Current Adjustments Budget (Roll-Overs & Virements included)	Actual and Committed Capital Expenditure 31/12/2014	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Adjustments Budget	Variance Between Revised Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
01: Office of the Municipal Manager	11,308,225	11,225,404	10,652,377	113,011	1,815,948	1,815,948	(9,409,456)	-83.82%
02: Financial Services	-	208,214	286,915	281,110	286,915	286,915	78,701	37.80%
03: Corporate Services	9,151,775	16,764,335	13,516,835	6,030,903	16,642,757	16,642,757	(121,578)	-0.73%
04: Planning and Economic Development	500,000	2,908,540	2,908,540	2,371,567	2,908,540	2,908,540	-	0.00%
05: Community Services	39,127,531	49,295,698	50,740,303	10,029,809	55,005,747	55,005,747	5,710,049	11.58%
06: Infrastructure Services	224,733,609	258,596,267	260,893,488	87,518,885	265,951,927	265,951,927	7,355,660	2.84%
Grand Total	284,821,140	338,998,458	338,998,458	106,345,285	342,611,834	342,611,834	3,613,376	1.07%
% Actual Spending of Capital Budget =	37.34%	31.37%	31.37%		31.04%	31.04%		

Capital expenditure actually spent during the 1st six months of the financial year (capital commitments included) amounts to R 106,345,285 or 31.37% of the first capital adjustments budget (47.8% in the 2013/2014 financial year) and 31.04% of the second or proposed capital adjustments budget (45.8% in the 2013/2014 financial year). Based on current spending patterns as well as tenders already awarded, the projected capital expenditure for the 2014/2015 financial year are anticipated to be close to the proposed capital adjustments budget amount. This is not unlikely due to the fact that capital expenditure to the amount of R 207,951,178 was spent in 2013/2014 that represented 98.9% of the 2013/2014 final capital adjustments budget.

3.3 CAPITAL BUDGET PER FUNDING SOURCE

Table 10 below depicts the same information as in Tables 8 and 9 above but only progress as per funding source. Notable is that R 75,490,667 (R 48,224,096 plus R 27,266,571) or 29.84% of budgeted external loans funding (R 252,951,007) and R 20,617,423 (R 18,349,328 plus R 2,268,095)

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or 33.39% of budgeted grant funding (R 61,752,730) has been “spent” based on the proposed or second capital adjustments budget total.

Table 10: High Level Capital Budget per Funding Source								
Funding Source	Original Budget 2014/2015	Roll-Over Adjustments Budget 07/2014	2014/2015 Current Adjustments Budget (Roll-Overs & Virements included)	Actual and Committed Capital Expenditure 31/12/2014	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Adjustments Budget	Variance Between Revised Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
CRR	25,000,000	25,000,000	25,000,000	7,340,622	25,000,000	25,000,000	-	0.00%
CRR (roll-over)	-	2,908,097	2,908,097	2,896,573	2,908,097	2,908,097	-	0.00%
Subtotal: Own Funds	25,000,000	27,908,097	27,908,097	10,237,195	27,908,097	27,908,097	-	0.00%
External Loan	205,000,000	205,000,000	205,000,000	48,224,096	205,000,000	205,000,000	-	0.00%
External Loan (roll-over)	-	47,951,007	47,951,007	27,266,571	47,951,007	47,951,007	-	0.00%
Subtotal: External Loans	205,000,000	252,951,007	252,951,007	75,490,667	252,951,007	252,951,007	-	0.00%
Grants	54,821,140	54,821,140	54,821,140	18,349,328	57,378,140	57,378,140	2,557,000	4.66%
Grants (roll-over)	-	3,318,214	3,318,214	2,268,095	4,374,590	4,374,590	1,056,376	31.84%
Subtotal: Grants	54,821,140	58,139,354	58,139,354	20,617,423	61,752,730	61,752,730	3,613,376	6.22%
Grand Total	284,821,140	338,998,458	338,998,458	106,345,285	342,611,834	342,611,834	3,613,376	1.07%
% Actual Spending of 2014/15 Original Budget =	25.95%	25.95%	25.95%		25.72%	25.72%		
% Actual Spending of 2014/15 Roll-Over Budget =		59.86%	59.86%		58.72%	58.72%		
% Actual Spending of Total Capital Budget =	37.34%	31.37%	31.37%		31.04%	31.04%		

Notable from the above table is that only R 32,431,239 (R 2,896,573 + R 27,266,571 + R 2,268,095) or 59.86% of approved roll-over capital budget funds amounting to R 54,177,318 (R 2,908,097 + R 47,951,007 + R 3,318,214) has been “spent” (actual and committed capital expenditure) as at 31 December 2014. This means that the difference of R 21,746,079 (R 54,177,318 – R 32,431,239) has not been committed through new requisitions and orders due to orders that was cancelled at the end of the 2013/2014 financial year (30 June 2014).

If the administration processed new requisitions and orders for the committed roll-over funds of R 21,746,079 then the actual spending at 31 December 2014 would have been 37.78% and not the recorded 31.37% of the roll-overs adjustments capital budget approved by Council in July 2014. Surely there is new tenders awarded that are also not fully committed through requisitions and orders issued and therefore it is estimated that actual and committed capital expenditure at 31 December 2014 should be in the region of 45% plus.

The Municipal Manager and his executive team resolved that the contract management payment system of the financial system (SOLAR) will be used in future to ensure that all tenders awarded are recorded and become committed capital expenditure. This will be implemented during February and March 2015 and will ensure that there is a clear audit trail for committed expenditure to be disclosed in the annual financial statements.

External borrowings amounted to R 651,902,403 as at 30 June 2014 (it includes the R 47,951,007 roll-over external loan amount depicted in Table 10 above) and compared with the Municipality's total actual operating revenue of R 1,411,419,890 (capital grants excluded) for the 2013/2014 financial year, external borrowings amounted to 46.19% of total actual operating revenue (capital grants excluded). Although the conservative norm is 40% of total operating revenue; banks will allow external borrowings of up to 50% of total operating revenue provided that revenue collection rates are high. Due to the fact that the risk to default does increase interest rates may also increase.

The estimated redemption repayments on external borrowings amounts to R 115,669,897 for the 2014/2015 financial year and after deducting that amount from the R 651,902,403 opening balance for external borrowings will leave the Municipality with borrowing debt of R 536,232,506 at the end of the 2014/2015 financial year. Add to this amount the estimated external borrowing amount of R 205,000,000 for the envisaged 2014/2015 capital expenditure then total external borrowings is estimated to be R 741,232,506 as at 30 June 2015. Compare this amount with the Municipality's projected total adjusted operating revenue of R 1,620,684,042 (capital grants excluded) (Table 1) for the 2014/2015 financial year, external borrowings will amount to 45.74% of total budgeted operating revenue. External borrowings are capped to 50% of total operating revenue as set out in the Long-Term Financial Plan within the Integrated Development Plan of Drakenstein Municipality.

3.4 CAPITAL BUDGET PER INFRASTRUCTURE TYPE

Table 11 below depicts the distribution patterns of the type of infrastructure as a percentage of total capital expenditure (grant allocations and grant roll-over allocations excluded).

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Based on the current Prioritisation Model for Capital Assets Investments (Policy) Operational infrastructure represents 9.94% of the original approved budget and 12.42% of the proposed capital adjustments budget compared with the guideline of 10% determined by political leadership for the 2014/2015 financial year.

Table 11: High Level Capital Budget per Infrastructure Type per Prioritised Funds (Own and External Borrowings)										
Infrastructure Type Description	Original Budget 2014/2015	% of Original Budget	Roll-Overs Adjustments Budget July 2014	% of Roll-Over Adjust-ments Budget	Actual and Committed Capital Expenditure 31/12/2014	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Adjustments Budget	% of Revised Adjustments Budget	Variance Between Revised Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
Basic Services	138 000 000	60.00%	159 206 482	56.69%	27 451 096	159 149 514	159 149 514	56.67%	(56 968)	-1.20%
Economical	45 260 405	19.68%	51 762 390	18.43%	29 092 680	52 920 390	52 920 390	18.84%	1 158 000	24.38%
Operational	22 850 595	9.94%	40 740 794	14.51%	20 364 843	34 889 255	34 889 255	12.42%	(5 851 539)	-123.18%
Social	23 889 000	10.39%	29 149 438	10.38%	8 819 243	33 899 945	33 899 945	12.07%	4 750 507	100.00%
Grand Total	230 000 000	100.00%	280 859 104	100.00%	85 727 862	280 859 104	280 859 104	100.00%	-	0.00%
% Spending of Capex =	37.3%		30.5%			30.5%	30.5%		-	-

Economic infrastructure represents 19.68% of the original approved budget and 18.84% of the proposed capital adjustments budget compared with the guideline of 20% determined by political leadership for the 2014/2015 financial year.

Social infrastructure represents 10.39% of the original approved budget and 12.07% of the proposed capital adjustments budget compared with the guideline of 10% determined by political leadership for the 2014/2015 financial year.

Basic services infrastructure represents 60.00% of the original approved budget and 56.67% of the proposed capital adjustments budget compared with the guideline of 60% determined by political leadership for the 2014/2015 financial year.

3.5 HIGH LEVEL CAPITAL BUDGET SUMMARY

The Municipality has shown in 2013/2014 that they can implement their capital projects that were budgeted for and it is envisaged that this will also be the case for 2014/2015. The Municipal Manager monitors progress of the implementation of the capital programme through the capital project implementation plan (CPIP) and the indicators in the SDBIP.

It is also clear that the Municipality must limit borrowing external funds to the capped 50% of total operating revenue.

4. RECOMMENDATIONS

It is recommended to Council –

- 4.1 That the total operating revenue of R 1,569,787,723 approved by Council in July 2014 (capital budget grant revenue included) be increased with R 111,944,547 (7.13%) to R 1,681,732,270 for the 2014/2015 financial year as set out in Table 1 of the 2014/2015 adjustments budget report.
- 4.2 That the total operating expenditure of R 1,559,513,890 originally approved by Council in May 2014 be increased with R 175,344,307 (11.24%) to R 1,734,858,197 for the 2014/2015 financial year as set out in Table 4 of the 2014/2015 adjustments budget report.
- 4.3 That the capital budget expenditure of R 338,998,458 approved by Council in July 2014 (roll-over capital budget expenditure included) be increased with R 3,613,376 (1.07%) to R 342,611,834 for the 2014/2015 financial year as set out in Table 8 of the 2014/2015 adjustments budget report.
- 4.4 That the capital expenditure of R 342,611,834 be funded by the following revenue sources as set out in Table 10 of the 2014/2015 adjustments budget report –

- 4.4.1 Capital Replacement Reserve (R 25,000,000);
 - 4.4.2 Capital Replacement Reserve roll-overs (R 2,908,097);
 - 4.4.3 Secured grants to be received from national government, provincial government and other donors (R 57,378,140);
 - 4.4.4 Secured grants roll-overs to be received from national government, provincial government and other donors (R 4,374,590);
 - 4.4.5 External loans to be taken up with authorised financial institutions (R 205,000,000); and
 - 4.4.6 Unspent external loans roll-overs already taken up in June 2014 (R 47,951,007).
- 4.5 That Council take note that after taking off-setting depreciation, redemption on external loans, expensed housing inventory, contributions to provisions, actuarial losses, loss on sale of assets and capital expenditure to be funded through grants into consideration, there is an operating cash deficit of R 2,527,823 when compared with the operating budget deficit of R 53,125,926 as set out in Table 7 of the 2014/2015 adjustments budget report.
- 4.6 That no taxes and tariffs are affected with the approval of the adjustments budget.
- 4.7 That Schedules B1 to B10 attached as Annexure D to the 2014/2015 adjustments budget report be approved by Council.
- 4.8 That the over-riding of expenditure that will constitute unauthorised expenditure will not be allowed by the Municipal Manager or Chief Financial Officer. If there are sufficient funds available, the virement process have to be followed in terms of Council's Virement Policy.

5. ANNEXURES

- Annexure A: High level summary of adjustments budget operating revenue per category and line item
- Annexure B: High level summary of adjustments budget operating expenditure per category and line item
- Annexure C: Capital adjustments budget per directorate, cost centre and capital item
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6. TABLES

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Annexure A:

High Level Summary of Adjustments Budget Operating Revenue per Category and Item

Table 2: High Level Summary of Adjustments Budget Operating Revenue per Category and Line Item

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
205: Property Rates	(266,532,282)	(282,024,573)	(282,024,573)	(282,024,573)	(283,210,597)	(285,803,274)	(285,803,274)	3,778,701	1.34%
Assessment Rates : Bainskloof	9,137	-	-	-	25,615	-	-	-	#DIV/0!
Assessment Rates : Building Clause	(530)	-	-	-	(838)	-	-	-	#DIV/0!
Assessment Rates : Building Clause (W)	-	-	-	-	(2,412)	-	-	-	#DIV/0!
Assessment Rates : Discount Pensioners F	498,506	524,999	524,999	524,999	-	-	-	524,999	-100.00%
Assessment Rates : Housing Schemes	(1,507,848)	(1,606,098)	(1,606,098)	(1,606,098)	(781,723)	(1,560,608)	(1,560,608)	(45,490)	-2.83%
Assessment Rates : Municipal Employees	(1,217)	(1,287)	(1,287)	(1,287)	(643)	(1,287)	(1,287)	-	0.00%
Assessment Rates : Paarl	(265,530,330)	(280,942,187)	(280,942,187)	(280,942,187)	(282,411,178)	(284,241,379)	(284,241,379)	3,299,192	1.17%
Assessment Rates : Wellington	-	-	-	-	(39,419)	-	-	-	#DIV/0!
205: Property Rates Penalties & Collection Charges	(1,580,988)	(1,267,200)	(1,267,200)	(1,267,200)	(883,904)	(1,267,200)	(1,267,200)	-	0.00%
Interest Earned : Assessment Rates	(1,580,988)	(1,267,200)	(1,267,200)	(1,267,200)	(883,904)	(1,267,200)	(1,267,200)	-	0.00%
210: Service Charges	(1,007,396,106)	(1,118,208,854)	(1,118,208,854)	(1,118,208,854)	(623,311,830)	(1,113,516,452)	(1,113,516,452)	(4,692,402)	-0.42%
Electricity Sales : Agricultural Sector	(42,434,794)	(46,702,535)	(46,702,535)	(46,702,535)	(21,331,333)	(45,037,764)	(45,037,764)	(1,664,771)	-3.56%
Electricity Sales : Businesses	(47,433,291)	(51,039,652)	(51,039,652)	(51,039,652)	(24,290,702)	(49,993,836)	(49,993,836)	(1,045,816)	-2.05%
Electricity Sales : Domestic	-	-	-	-	-	-	-	-	#DIV/0!
Electricity Sales : Free Electricity	(12,235,112)	(12,710,078)	(12,710,078)	(12,710,078)	(7,418,392)	(15,039,925)	(15,039,925)	2,329,847	18.33%
Electricity Sales : High Voltage	(222,046,585)	(257,294,206)	(257,294,206)	(257,294,206)	(123,299,985)	(241,001,887)	(241,001,887)	(16,292,319)	-6.33%
Electricity Sales : Households	(117,251,955)	(124,362,143)	(124,362,143)	(124,362,143)	(64,052,290)	(121,602,985)	(121,602,985)	(2,759,158)	-2.22%
Electricity Sales : Housing Schemes	3,018	-	-	-	1,509	-	-	-	#DIV/0!
Electricity Sales : Large Users	-	-	-	-	-	-	-	-	#DIV/0!

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Electricity Sales : Low Voltage	(110,615,917)	(137,582,374)	(137,582,374)	(137,582,374)	(57,622,484)	(114,037,396)	(114,037,396)	(23,544,978)	-17.11%
Electricity Sales : Pre-Paid Meters	(179,045,477)	(187,329,734)	(187,329,734)	(187,329,734)	(109,585,185)	(214,237,637)	(214,237,637)	26,907,903	14.36%
Electricity Sales : Streetlights	(128,702)	(140,695)	(140,695)	(140,695)	(64,351)	(140,695)	(140,695)	-	0.00%
Refuse Removal : Foregone (R75)	(15,628,603)	(11,556,483)	(11,556,483)	(11,556,483)	(8,482,198)	(19,506,449)	(19,506,449)	7,949,966	68.79%
Refuse Removal : Housing Schemes	(3,977,035)	(4,342,105)	(4,342,105)	(4,342,105)	(2,151,447)	(4,293,489)	(4,293,489)	(48,616)	-1.12%
Refuse Removal : Refuse Removal	(58,991,411)	(65,073,016)	(65,073,016)	(65,073,016)	(74,877,497)	(63,857,740)	(63,857,740)	(1,215,276)	-1.87%
Refuse Removal : Skip Bins - Foregone	(2,889,000)	(3,169,233)	(3,169,233)	(3,169,233)	(1,584,617)	(3,169,233)	(3,169,233)	-	0.00%
Serv. Charges : Site Rent (P)	(24)	-	-	-	(12)	-	-	-	#DIV/0!
Sewerage : Effluent Charges	(3,217,812)	(5,414,313)	(5,414,313)	(5,414,313)	(2,733,387)	(4,710,966)	(4,710,966)	(703,347)	-12.99%
Sewerage : Equit Share (R75) - Foregone	(6,961,294)	(13,142,899)	(13,142,899)	(13,142,899)	(3,091,137)	(8,029,652)	(8,029,652)	(5,113,247)	-38.91%
Sewerage : Housing Schemes	(2,506,151)	(2,873,061)	(2,873,061)	(2,873,061)	(1,419,099)	(2,831,124)	(2,831,124)	(41,937)	-1.46%
Sewerage : Municipal Employees	(26,988)	(32,137)	(32,137)	(32,137)	(15,180)	(30,360)	(30,360)	(1,777)	-5.53%
Sewerage : Night Soil Buckets (S)	(926)	(1,065)	(1,065)	(1,065)	(989)	(1,065)	(1,065)	-	0.00%
Sewerage : Open Sewerage (W)	-	-	-	-	-	-	-	-	#DIV/0!
Sewerage : Pumping Septic Tanks	(1,051,463)	(1,380,000)	(1,380,000)	(1,380,000)	(561,287)	(1,122,575)	(1,122,575)	(257,425)	-18.65%
Sewerage : Sewerage Charges	(42,893,657)	(43,719,409)	(43,719,409)	(43,719,409)	(54,907,556)	(51,500,432)	(51,500,432)	7,781,023	17.80%
Sewerage : Sundry Charges	(417,888)	(218,187)	(218,187)	(218,187)	(228,169)	(229,269)	(229,269)	11,082	5.08%
Water Sales : Blouvillei	(10,876)	(24,362)	(24,362)	(24,362)	(22,296)	(22,296)	(22,296)	(2,066)	-8.48%
Water Sales : Domestic	(23,211,982)	(25,830,585)	(25,830,585)	(25,830,585)	(10,172,346)	(26,813,453)	(26,813,453)	982,868	3.81%
Water Sales : Free Water (Inc. Foregone)	(17,446,128)	(16,875,106)	(16,875,106)	(16,875,106)	(9,801,105)	(16,692,492)	(16,692,492)	(182,614)	-1.08%
Water Sales : Housing Schemes	(5,598,647)	(6,312,358)	(6,312,358)	(6,312,358)	(3,086,054)	(6,312,358)	(6,312,358)	-	0.00%

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Water Sales : Large Users	(3,427,124)	(3,989,378)	(3,989,378)	(3,989,378)	(1,614,613)	(3,078,947)	(3,078,947)	(910,431)	-22.82%
Water Sales : Municipal Employees	(58,578)	(65,608)	(65,608)	(65,608)	(32,802)	(65,608)	(65,608)	-	0.00%
Water Sales : Residential	(82,232,199)	(91,113,876)	(91,113,876)	(91,113,876)	(38,039,774)	(93,016,586)	(93,016,586)	1,902,710	2.09%
Water Sales : Trade Light Industries	(5,659,504)	(5,914,256)	(5,914,256)	(5,914,256)	(2,827,051)	(7,140,235)	(7,140,235)	1,225,979	20.73%
215: Rental Of Facilities And Equipment	(20,684,982)	(21,822,958)	(21,822,958)	(21,822,958)	(11,149,171)	(21,823,849)	(21,823,849)	891	0.00%
Infrastructure Levy: Free Services	(12,157,643)	-	-	-	-	-	-	-	#DIV/0!
Rent : Cafe	-	-	-	-	(307)	(307)	(307)	307	#DIV/0!
Rent : Caretakers Homes	(24)	(30)	(30)	(30)	(12)	(30)	(30)	-	0.00%
Rent : Commonage Land	(2,673)	(28,380)	(28,380)	(28,380)	(31,044)	(28,380)	(28,380)	-	0.00%
Rent : Community Facilities	(26,784)	(34,885)	(34,885)	(34,885)	(76,176)	(34,885)	(34,885)	-	0.00%
Rent : Community Hall	(380,264)	(373,972)	(373,972)	(373,972)	(194,403)	(373,972)	(373,972)	-	0.00%
Rent : Equipment	(39,009)	(13,009)	(13,009)	(13,009)	(13,211)	(13,009)	(13,009)	-	0.00%
Rent : Fixed Property	(1,303,673)	(1,056,000)	(1,056,000)	(1,056,000)	(583,020)	(1,056,000)	(1,056,000)	-	0.00%
Rent : Mbekweni Hall	-	-	-	-	-	-	-	-	#DIV/0!
Rent : Mbekweni Hostels	(59,203)	(65,497)	(65,497)	(65,497)	(28,722)	(65,497)	(65,497)	-	0.00%
Rent : Premises	(1,271)	(1,504)	(1,504)	(1,504)	(2,257)	(1,504)	(1,504)	-	0.00%
Rent : Sports Grounds	(256,252)	(234,134)	(234,134)	(234,134)	(127,974)	(234,134)	(234,134)	-	0.00%
Rent : Town Grounds	(87,904)	(94,944)	(94,944)	(94,944)	(45,777)	(94,944)	(94,944)	-	0.00%
Rent : Transformer	(5,355)	(11,825)	(11,825)	(11,825)	(7,697)	(11,825)	(11,825)	-	0.00%
Rent : (Offices) Community Facilities	(42,253)	(23,712)	(23,712)	(23,712)	(15,081)	(23,712)	(23,712)	-	0.00%
Rent:Paarl East Thusong Service Centre	(63,853)	(35,200)	(35,200)	(35,200)	(30,687)	(35,200)	(35,200)	-	0.00%

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Rental : Artisans	(342,083)	(1,142,058)	(1,142,058)	(1,142,058)	(538,243)	(1,142,058)	(1,142,058)	-	0.00%
Rental : Housing Schemes	(5,685,415)	(17,668,404)	(17,668,404)	(17,668,404)	(9,026,265)	(17,668,988)	(17,668,988)	584	0.00%
Rental : Labourers - Loerie Flats	(151,152)	(555,902)	(555,902)	(555,902)	(246,997)	(555,902)	(555,902)	-	0.00%
Rental : Labourers - Solomon Street	(31,368)	(142,905)	(142,905)	(142,905)	(59,069)	(142,905)	(142,905)	-	0.00%
Rental : Monthly Staff	(4,513)	(161,498)	(161,498)	(161,498)	(81,686)	(161,498)	(161,498)	-	0.00%
Rental : Weekly Staff	(44,291)	(179,099)	(179,099)	(179,099)	(40,541)	(179,099)	(179,099)	-	0.00%
220: Interest Earned	(22,156,823)	(18,779,628)	(18,779,628)	(18,779,628)	(13,118,484)	(20,600,149)	(20,600,149)	1,820,521	9.69%
External Interest Earned : Other	(9,855,572)	(9,000,000)	(9,000,000)	(9,000,000)	(6,494,865)	(10,820,521)	(10,820,521)	1,820,521	20.23%
Interest Earned : Arrears Refuse (Sc)	(2,204,213)	(1,764,524)	(1,764,524)	(1,764,524)	(1,172,725)	(1,764,524)	(1,764,524)	-	0.00%
Interest Earned : Arrears Sewerage (Sc)	(1,108,154)	(933,455)	(933,455)	(933,455)	(595,940)	(933,455)	(933,455)	-	0.00%
Penalty Interest : Arrears Elec (Sc)	(5,947,625)	(4,991,505)	(4,991,505)	(4,991,505)	(3,521,675)	(4,991,505)	(4,991,505)	-	0.00%
Penalty Interest : Arrears Water (Sc)	(3,041,260)	(2,090,144)	(2,090,144)	(2,090,144)	(1,333,279)	(2,090,144)	(2,090,144)	-	0.00%
225: Fines	(58,128,193)	(5,300,675)	(5,300,675)	(5,300,675)	(2,225,401)	(61,321,605)	(61,321,605)	56,020,930	1056.86%
Fines : Fines And Bookings	(109,213)	(133,584)	(133,584)	(133,584)	(69,181)	(133,584)	(133,584)	-	0.00%
Fines : Other	(126,977)	(147,791)	(147,791)	(147,791)	(68,324)	(147,791)	(147,791)	-	0.00%
Fines : Syntell	(14,082,572)	-	-	-	(502,449)	(17,850,650)	(17,850,650)	17,850,650	#DIV/0!
Fines : Tampering With Prepaid Meters	(54,183)	(42,350)	(42,350)	(42,350)	(28,875)	(42,350)	(42,350)	-	0.00%
Fines : Traffic	(2,518,141)	(2,171,950)	(2,171,950)	(2,171,950)	(1,208,172)	(7,487,980)	(7,487,980)	5,316,030	244.76%
Fines : Trapeze	(41,237,108)	(2,805,000)	(2,805,000)	(2,805,000)	(348,400)	(35,659,250)	(35,659,250)	32,854,250	1171.27%
235: Licences And Permits	(13,070,477)	(12,739,634)	(12,739,634)	(12,739,634)	(6,279,818)	(12,740,649)	(12,740,649)	1,015	0.01%
Appl For Extn Of Liquor Lic Trade Hours	8,753	-	-	-	5,000	-	-	-	#DIV/0!

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Application Fees: Drivers Licence	(588,317)	(594,000)	(594,000)	(594,000)	(214,096)	(594,000)	(594,000)	-	0.00%
Application Fees: Learners Licence	(360,380)	(429,000)	(429,000)	(429,000)	(123,903)	(429,000)	(429,000)	-	0.00%
Application Fees: Public Drivers Permit	(185,123)	(219,945)	(219,945)	(219,945)	(68,021)	(219,945)	(219,945)	-	0.00%
Application Fees: Roadworthy Certificate	(461,996)	(528,000)	(528,000)	(528,000)	(187,996)	(528,000)	(528,000)	-	0.00%
Application Fees: Trade Licences	(24,625)	(11,406)	(11,406)	(11,406)	(818)	(11,406)	(11,406)	-	0.00%
Commission : Registration Licenses	(9,275,366)	(8,939,014)	(8,939,014)	(8,939,014)	(4,986,277)	(8,939,014)	(8,939,014)	-	0.00%
Drivers Licence Card Type	(254,905)	(286,000)	(286,000)	(286,000)	(114,510)	(286,000)	(286,000)	-	0.00%
Duplicate Registration Certificate (3)	(64,871)	(71,500)	(71,500)	(71,500)	(30,076)	(71,500)	(71,500)	-	0.00%
Fishing Permits	(1,976)	(935)	(935)	(935)	(1,819)	(1,950)	(1,950)	1,015	108.56%
Gas Permits	-	(12)	(12)	(12)	-	(12)	(12)	-	0.00%
Issue: Drivers Licence	(1,236,489)	(936,244)	(936,244)	(936,244)	(267,184)	(936,244)	(936,244)	-	0.00%
Issue: Public Drivers Permit	(5,864)	(6,055)	(6,055)	(6,055)	-	(6,055)	(6,055)	-	0.00%
Issue: Roadworthy Certificate	(95,748)	(108,350)	(108,350)	(108,350)	(40,276)	(108,350)	(108,350)	-	0.00%
Special Permits (5)	(10,906)	(13,200)	(13,200)	(13,200)	(7,158)	(13,200)	(13,200)	-	0.00%
Specific Registration Plates (7)	(21,404)	(17,147)	(17,147)	(17,147)	(9,123)	(17,147)	(17,147)	-	0.00%
Taxi Permits	(14,737)	(13,200)	(13,200)	(13,200)	(10,710)	(13,200)	(13,200)	-	0.00%
Temporary Drivers Licence	(121,645)	(154,908)	(154,908)	(154,908)	(54,868)	(154,908)	(154,908)	-	0.00%
Temporary Permits (4)	(42,952)	(42,350)	(42,350)	(42,350)	(27,616)	(42,350)	(42,350)	-	0.00%
Vehicle Registration Miscellaneous	(157,281)	(187,550)	(187,550)	(187,550)	(75,244)	(187,550)	(187,550)	-	0.00%
Vehicle Registration Special Permits	(154,644)	(180,818)	(180,818)	(180,818)	(65,124)	(180,818)	(180,818)	-	0.00%
245: Transfers Recognised: Operational	(144,825,089)	(161,726,170)	(161,726,170)	(161,726,170)	(37,853,779)	(177,605,008)	(177,605,008)	15,878,838	9.82%

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Subsidies:Proclaimed Roads	-	-	-	-	-	-	-	-	#DIV/0!
03010101220136Mily Plan	(74,900)	-	-	-	-	-	-	-	#DIV/0!
Annual Update Of Water And Sewerage Mast	-	-	-	-	-	-	-	-	#DIV/0!
Annual Update Ofwsdp	-	-	-	-	-	-	-	-	#DIV/0!
Arbour City	-	-	-	-	(139,170)	(497,644)	(497,644)	497,644	#DIV/0!
Bulk Services Levy	-	-	-	-	-	-	-	-	#DIV/0!
Cape Winelands Id Campaign	-	-	-	-	-	-	-	-	#DIV/0!
Community Development Workers	(111,068)	(123,000)	(123,000)	(123,000)	(86,494)	(105,000)	(105,000)	(18,000)	-14.63%
Energy Efficiency Demand Side Grant	(299,592)	-	-	-	-	(3,308,426)	(3,308,426)	3,308,426	#DIV/0!
Epwp	(816,158)	(1,000,000)	(1,000,000)	(1,000,000)	(797,310)	(1,000,000)	(1,000,000)	-	0.00%
Extention To Taxi Rank	-	-	-	-	-	-	-	-	#DIV/0!
Finance Management Grant	(1,300,000)	(1,450,000)	(1,450,000)	(1,450,000)	(18,037)	(1,450,000)	(1,450,000)	-	0.00%
Financial Management Support Grant	-	-	-	-	-	(1,000,000)	(1,000,000)	1,000,000	#DIV/0!
Grants : Equitable Share	(4,664,390)	(27,784,284)	(27,784,284)	(27,784,284)	-	(6,914,517)	(6,914,517)	(20,869,767)	-75.11%
Grants : Equitable Share	(71,330,610)	(57,536,716)	(57,536,716)	(57,536,716)	(29,021,990)	(78,406,483)	(78,406,483)	20,869,767	36.27%
Greenest Municipality 2013	-	-	-	-	-	(126,777)	(126,777)	126,777	#DIV/0!
Hermon Water Aansluiting	-	-	-	-	-	-	-	-	#DIV/0!
Human Settlement Grant	(50,347,385)	(53,861,000)	(53,861,000)	(53,861,000)	(7,117,724)	(63,979,000)	(63,979,000)	10,118,000	18.79%
Land For Prov Of Industrial&Res Property	-	-	-	-	-	-	-	-	#DIV/0!
Library - Gouda	-	-	-	-	-	-	-	-	#DIV/0!
Library Grant	(1,783,060)	(7,602,000)	(7,602,000)	(7,602,000)	-	(7,452,000)	(7,452,000)	(150,000)	-1.97%

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Lottery Money	-	-	-	-	-	-	-	-	#DIV/0!
Maintenance And Construction Of Transport Grant	-	(569,000)	(569,000)	(569,000)	-	(569,000)	(569,000)	-	0.00%
Mig Pmu Assistance	(1,665,250)	(1,656,900)	(1,656,900)	(1,656,900)	(334,285)	(1,656,900)	(1,656,900)	-	0.00%
Mpumelelo	-	-	-	-	-	(40,000)	(40,000)	40,000	#DIV/0!
Municipal Systems Improvement Grant	(890,000)	(934,000)	(934,000)	(934,000)	(338,463)	(934,000)	(934,000)	-	0.00%
Performance Management System	-	-	-	-	-	-	-	-	#DIV/0!
Provincial Highways	-	-	-	-	-	-	-	-	#DIV/0!
Public Works	-	-	-	-	-	-	-	-	#DIV/0!
Soccer Field	-	-	-	-	-	-	-	-	#DIV/0!
Subsidies : Dep. Of Health (Sewerage)	-	-	-	-	-	-	-	-	#DIV/0!
Subsidies : Family Plan	-	-	-	-	-	-	-	-	#DIV/0!
Subsidies : Other	-	-	-	-	-	-	-	-	#DIV/0!
Subsidies : Proclaimed Roads (P)	-	-	-	-	(307)	-	-	-	#DIV/0!
Subsidies : Provincial Higways (W)	-	-	-	-	-	-	-	-	#DIV/0!
Training Grant	(25,604)	(1,534,310)	(1,534,310)	(1,534,310)	-	(1,534,310)	(1,534,310)	-	0.00%
Vat Reclaimed Capital Grants	(11,517,072)	(7,674,960)	(7,674,960)	(7,674,960)	-	(8,630,951)	(8,630,951)	955,991	12.46%
Water Affairs	-	-	-	-	-	-	-	-	#DIV/0!
Water Services Asset Management	-	-	-	-	-	-	-	-	#DIV/0!
246: Transfers Recognised: Capital	(81,219,985)	(54,821,140)	(58,139,354)	(58,139,354)	(17,191,984)	(61,048,228)	(61,048,228)	2,908,874	5.00%
Accelerated Basic Services Infrastructur	(2,428,000)	-	-	-	-	-	-	-	#DIV/0!
Cmip Projects	(77,114)	-	-	-	-	-	-	-	#DIV/0!

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Conditional Grant	(1,000,000)	-	-	-	-	-	-	-	#DIV/0!
Conditional Grants	(6,144,000)	-	-	-	-	-	-	-	#DIV/0!
Demand Side Grant	-	-	(555,855)	(555,855)	-	(633,674)	(633,674)	77,819	14.00%
Expensed Housing Grant:Capital	-	-	-	-	-	-	-	-	#DIV/0!
Grants: Integrat National Electrification	(11,921,775)	-	-	-	-	-	-	-	#DIV/0!
Implementation Of Impound Facilities	-	-	-	-	-	(2,407,000)	(2,407,000)	2,407,000	#DIV/0!
Inep Grant	-	(3,000,000)	(4,521,850)	(4,521,850)	(1,435,101)	(5,578,225)	(5,578,225)	1,056,375	23.36%
Library Grant	-	-	-	-	-	(150,000)	(150,000)	150,000	#DIV/0!
Mig Funds	(31,639,748)	(31,481,100)	(31,481,100)	(31,481,100)	(8,493,012)	(31,481,100)	(31,481,100)	-	0.00%
Rbig	(37,357,612)	(12,500,000)	(13,740,509)	(13,740,509)	(7,263,872)	(13,914,180)	(13,914,180)	173,671	1.26%
Reseal Berg Boulevard South	(1,900,000)	-	-	-	-	-	-	-	#DIV/0!
Sport Facilities Grant	-	(150,000)	(150,000)	(150,000)	-	(150,000)	(150,000)	-	0.00%
Taxi Rank Mbekweni	(268,808)	-	-	-	-	-	-	-	#DIV/0!
Transport Grant	-	(15,365,000)	(15,365,000)	(15,365,000)	-	(15,365,000)	(15,365,000)	-	0.00%
Vat Reclaimed Capital Grants	11,517,072	7,674,960	7,674,960	7,674,960	-	8,630,951	8,630,951	(955,991)	12.46%
250: Other Revenue	(31,514,891)	(28,342,604)	(28,342,604)	(28,342,604)	(17,271,991)	(28,873,409)	(28,873,409)	530,805	1.87%
Abandoned Vehicles	6,486	-	-	-	(3,244)	(3,600)	(3,600)	3,600	#DIV/0!
Actuarial Gains	(657,295)	-	-	-	-	-	-	-	#DIV/0!
Admin Charges : Other	(1,414,980)	(1,572,532)	(1,572,532)	(1,572,532)	(765,650)	(1,572,532)	(1,572,532)	-	0.00%
Allotment Charges	(80,066)	(101,200)	(101,200)	(101,200)	(35,972)	(101,200)	(101,200)	-	0.00%
Application Fees	(231,187)	(264,000)	(264,000)	(264,000)	(113,535)	(264,000)	(264,000)	-	0.00%

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Attendance	-	-	-	-	(877)	(877)	(877)	877	#DIV/0!
Book Sales	-	-	-	-	-	-	-	-	#DIV/0!
Building Inspection Fees	(5,286,491)	(5,280,000)	(5,280,000)	(5,280,000)	(3,144,744)	(5,280,000)	(5,280,000)	-	0.00%
Burial Fees	(1,691,300)	(1,537,914)	(1,537,914)	(1,537,914)	(1,054,543)	(1,537,914)	(1,537,914)	-	0.00%
Camping Coupons	(577,494)	(544,500)	(544,500)	(544,500)	(201,923)	(544,500)	(544,500)	-	0.00%
Camping Fees	(373,085)	(387,200)	(387,200)	(387,200)	(161,020)	(387,200)	(387,200)	-	0.00%
Cash Surplus	(0)	-	-	-	-	-	-	-	#DIV/0!
Commission: Sanlam	(308,384)	(352,000)	(352,000)	(352,000)	(146,615)	(352,000)	(352,000)	-	0.00%
Compost Sales	(31,984)	(33,000)	(33,000)	(33,000)	(1,388)	(33,000)	(33,000)	-	0.00%
Contravention Levy	(52,305)	(45,464)	(45,464)	(45,464)	(103,307)	(150,000)	(150,000)	104,536	229.93%
Damaged Lost Books	(7,166)	(11,235)	(11,235)	(11,235)	(4,223)	(11,187)	(11,187)	(48)	-0.43%
Damages Recovered	-	-	-	-	-	-	-	-	#DIV/0!
Day Camping	(31,798)	(37,921)	(37,921)	(37,921)	(27,220)	(37,921)	(37,921)	-	0.00%
Depreciation Written Back	(1,163,464)	-	-	-	-	-	-	-	#DIV/0!
Drain Cleaning	(402,332)	(357,706)	(357,706)	(357,706)	(198,792)	(357,706)	(357,706)	-	0.00%
Dumpsite	-	-	-	-	-	-	-	-	#DIV/0!
Dumpsite Coupons	(334,045)	(301,169)	(301,169)	(301,169)	(220,103)	(301,169)	(301,169)	-	0.00%
Dumpsite Coupons - Paarl East	-	-	-	-	-	-	-	-	#DIV/0!
Electricity : Avail. Charges	(1,066,256)	(1,188,414)	(1,188,414)	(1,188,414)	(1,083,677)	(1,083,677)	(1,083,677)	(104,737)	-8.81%
Electricity : New Connection Fees	(2,270,729)	(3,300,000)	(3,300,000)	(3,300,000)	(1,374,449)	(3,300,000)	(3,300,000)	-	0.00%
Electricity : Reconnection Fees	(462,139)	(385,000)	(385,000)	(385,000)	(376,504)	(385,000)	(385,000)	-	0.00%

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Entrance Fees	(1,153,584)	(1,235,142)	(1,235,142)	(1,235,142)	(713,398)	(1,459,642)	(1,459,642)	224,500	18.18%
Faxes	(6,444)	(2,750)	(2,750)	(2,750)	(3,935)	(7,869)	(7,869)	5,119	186.16%
Festive Lights	(12,000)	-	-	-	(45,300)	(45,300)	(45,300)	45,300	#DIV/0!
Film Shoots	(138,182)	(134,331)	(134,331)	(134,331)	(166,029)	(170,000)	(170,000)	35,669	26.55%
Fire Brigade Fees	(199,591)	(247,500)	(247,500)	(247,500)	(71,636)	(247,500)	(247,500)	-	0.00%
Fire Wood - Nature Reserve	-	-	-	-	-	-	-	-	#DIV/0!
Gain On Asset From Non-Exchange Transac	-	-	-	-	-	-	-	-	#DIV/0!
Gala Fees	(6,822)	(8,470)	(8,470)	(8,470)	(1,305)	(8,470)	(8,470)	-	0.00%
Garage Entrances	(45,014)	(31,936)	(31,936)	(31,936)	(21,477)	(31,936)	(31,936)	-	0.00%
Garden Refuse Removal	(73,069)	(39,023)	(39,023)	(39,023)	(48,659)	(68,000)	(68,000)	28,977	74.26%
Grave Site Fees	(47,544)	(26,400)	(26,400)	(26,400)	(20,008)	(26,400)	(26,400)	-	0.00%
Information Fees	(4,373)	(5,500)	(5,500)	(5,500)	(3,132)	(5,500)	(5,500)	-	0.00%
Information Fees (6)	(16,173)	(1,452)	(1,452)	(1,452)	(594)	(1,452)	(1,452)	-	0.00%
Instructors Certificate	(1,734)	(2,662)	(2,662)	(2,662)	(434)	(2,662)	(2,662)	-	0.00%
Insurance : Municipal Employees	(3,656)	(3,289)	(3,289)	(3,289)	(2,194)	(3,289)	(3,289)	-	0.00%
Int. And Redemption : Mun. Employees	(4,745)	(5,221)	(5,221)	(5,221)	(2,373)	(5,221)	(5,221)	-	0.00%
Internet	-	-	-	-	-	-	-	-	#DIV/0!
Investigation Fees Certificates	(545,959)	(473,000)	(473,000)	(473,000)	(335,679)	(473,000)	(473,000)	-	0.00%
Legal Costs Recovered	(87,719)	(96,491)	(96,491)	(96,491)	(53,822)	(96,491)	(96,491)	-	0.00%
Library Subscription	(1,546)	-	-	-	(318)	(637)	(637)	637	#DIV/0!
Lost & Paid	(1,186)	-	-	-	(1,224)	(1,450)	(1,450)	1,450	#DIV/0!

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Lost Books	(3,397)	(1,320)	(1,320)	(1,320)	(1,535)	(3,069)	(3,069)	1,749	132.52%
Membership Cards : Replacement	(8,775)	(6,600)	(6,600)	(6,600)	(4,312)	(6,600)	(6,600)	-	0.00%
Photo Copies	(79,990)	(76,780)	(76,780)	(76,780)	(43,004)	(76,780)	(76,780)	-	0.00%
Photo Copies: Commission	-	(5,500)	(5,500)	(5,500)	(13)	(5,500)	(5,500)	-	0.00%
Pre-Paid Meters Payments	-	(5,500)	(5,500)	(5,500)	-	(5,500)	(5,500)	-	0.00%
Recoverable Services	(357,988)	(276,650)	(276,650)	(276,650)	(137,675)	(276,650)	(276,650)	-	0.00%
Recoverable Work	(37,573)	(33,110)	(33,110)	(33,110)	(8,126)	(33,110)	(33,110)	-	0.00%
Recoverable: Traffic Services	(23,553)	(24,200)	(24,200)	(24,200)	(12,189)	(24,200)	(24,200)	-	0.00%
Refuse Removal : Availability Fees	(3,582)	(3,929)	(3,929)	(3,929)	-	-	-	(3,929)	-100.00%
Renting Of Library Hall	(1,919)	(2,200)	(2,200)	(2,200)	(188)	(350)	(350)	(1,850)	-84.09%
Reservation Of Gravesites	(5,506)	(4,235)	(4,235)	(4,235)	(4,718)	(5,500)	(5,500)	1,265	29.87%
Reservations	(2,329)	(1,111)	(1,111)	(1,111)	(1,057)	(1,500)	(1,500)	389	35.01%
Royalties	(789)	(539)	(539)	(539)	(658)	(792)	(792)	253	46.94%
Royalties: Sand Mine	-	-	-	-	(2,876)	(2,876)	(2,876)	2,876	#DIV/0!
Sale: Brochures	(3,028)	(2,904)	(2,904)	(2,904)	(4,729)	(5,200)	(5,200)	2,296	79.06%
Sale: Computer Print Outs	(60,935)	(440)	(440)	(440)	-	-	-	(440)	-100.00%
Sale: Tickets	(109,101)	(102,850)	(102,850)	(102,850)	-	(102,850)	(102,850)	-	0.00%
Selling Of Plants	(6,715)	(1,650)	(1,650)	(1,650)	(1,680)	(4,000)	(4,000)	2,350	142.42%
Sewerage : Availability	(1,250,139)	(1,471,700)	(1,471,700)	(1,471,700)	(1,384,648)	(1,384,648)	(1,384,648)	(87,052)	-5.92%
Sewerage : New Connection Fees	(295,070)	(223,300)	(223,300)	(223,300)	(125,619)	(246,452)	(246,452)	23,152	10.37%
Shopsteward Cost Recovered	(123,132)	-	-	-	-	-	-	-	#DIV/0!

Description of Category and Item of Revenue	Audited (Revenue) 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual (Revenue) for the 1st Six Months of 2014/2015	2014/15 Revised Projected Revenue	2014/2015 Revised Adjustments Budget Revenue	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Sludge Sales	(18)	(605)	(605)	(605)	(2)	(605)	(605)	-	0.00%
Spraying Of Trees	(9,518)	(16,500)	(16,500)	(16,500)	(7,566)	(16,500)	(16,500)	-	0.00%
Squatters Camp - Fairyland	-	-	-	-	-	-	-	-	#DIV/0!
Stock Surplus	(120,787)	-	-	-	-	-	-	-	#DIV/0!
Storm Water Connections	-	-	-	-	-	-	-	-	#DIV/0!
Sundry Income	(5,499,236)	(2,894,338)	(2,894,338)	(2,894,338)	(1,735,770)	(3,150,045)	(3,150,045)	255,707	8.83%
Sundry Income : Recycle - Herwin	(93,422)	-	-	-	(105,572)	(105,572)	(105,572)	105,572	#DIV/0!
Testing Of Installations	(714)	-	-	-	-	-	-	-	#DIV/0!
Training Personnel	-	-	-	-	-	-	-	-	#DIV/0!
Tree Sales	(671)	-	-	-	-	-	-	-	#DIV/0!
Wall Of Remembrance	(7,397)	(5,720)	(5,720)	(5,720)	(3,353)	(5,720)	(5,720)	-	0.00%
Water : Availability Charges	(1,076,373)	(1,264,898)	(1,264,898)	(1,264,898)	(1,124,080)	(1,147,606)	(1,147,606)	(117,292)	-9.27%
Water : Basic Charge	(2,959,023)	(3,257,803)	(3,257,803)	(3,257,803)	(1,670,357)	(3,257,803)	(3,257,803)	-	0.00%
Water : New Connection Fees	(588,859)	(645,679)	(645,679)	(645,679)	(382,965)	(645,679)	(645,679)	-	0.00%
Water : Reconnection Fees	-	(121)	(121)	(121)	-	-	-	(121)	-100.00%
265: Gains On Disposal Of Property, Plant And Equipment	(898,081)	(250,000)	(250,000)	(250,000)	-	(250,000)	(250,000)	-	0.00%
Profit On Sale Of Assets	(898,081)	(250,000)	(250,000)	(250,000)	-	(250,000)	(250,000)	-	0.00%
275: Electricity Revenue Forgone	18,031,820	12,792,995	12,792,995	12,792,995	7,418,392	-	-	12,792,995	-100.00%
Electricity Availability Foregone	5,796,709	-	-	-	-	-	-	-	#DIV/0!
Free Electricity	12,235,112	12,792,995	12,792,995	12,792,995	7,418,392	-	-	12,792,995	-100.00%
275: Property Rates Forgone	93,126,375	81,277,211	81,277,211	81,277,211	82,983,131	86,424,761	86,424,761	(5,147,550)	6.33%

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Bona Fide Farmers - 75% Discount	32,653,278	34,673,000	34,673,000	34,673,000	34,273,597	34,273,597	34,273,597	399,403	-1.15%
Churches	3,093,794	3,215,223	3,215,223	3,215,223	3,302,794	3,302,794	3,302,794	(87,571)	2.72%
Discount: Pensioners	309,666	327,007	327,007	327,007	405,901	550,000	550,000	(222,993)	68.19%
Infrastructue Levy	12,157,642	-	-	-	-	-	-	-	#DIV/0!
Privately Owned Towns	4,419,611	-	-	-	-	3,299,192	3,299,192	(3,299,192)	#DIV/0!
Rebate Res - R15 000	27,150,403	28,241,319	28,241,319	28,241,319	29,458,929	29,458,929	29,458,929	(1,217,610)	4.31%
Rebates : Assessment Rates	8,392,522	9,375,016	9,375,016	9,375,016	10,043,098	10,043,098	10,043,098	(668,082)	7.13%
Rebates : Assessment Sports Greens	268,685	283,731	283,731	283,731	283,822	283,822	283,822	(91)	0.03%
Residential Discount - R150 000	(144,254)	604	604	604	1,660	-	-	604	-100.00%
Residential Vacant - R60 000	-	-	-	-	-	-	-	-	#DIV/0!
State Properties - 20% Discount	4,825,029	5,161,311	5,161,311	5,161,311	5,213,329	5,213,329	5,213,329	(52,018)	1.01%
275: Refuse Removal Revenue Forgone	18,517,603	14,725,716	14,725,716	14,725,716	9,981,655	-	-	14,725,716	-100.00%
Rebates : Refuse Removal Foregone	15,628,603	11,556,483	11,556,483	11,556,483	8,397,038	-	-	11,556,483	-100.00%
Rebates : Skip Bins Foregone	2,889,000	3,169,233	3,169,233	3,169,233	1,584,617	-	-	3,169,233	-100.00%
275: Sanitation Revenue Forgone	6,961,294	13,142,899	13,142,899	13,142,899	3,744,624	-	-	13,142,899	-100.00%
Sewerage : Foregone (R75)	6,961,294	13,142,899	13,142,899	13,142,899	3,744,624	-	-	13,142,899	-100.00%
275: Water Revenue Forgone	18,730,929	16,875,106	16,875,106	16,875,106	7,188,124	16,692,792	16,692,792	182,314	-1.08%
Free Water	17,225,573	16,875,106	16,875,106	16,875,106	7,877,319	16,692,792	16,692,792	182,314	-1.08%
Water : Monte Christo	-	-	-	-	(689,195)	-	-	-	#DIV/0!
Water Availability Foregone	1,505,356	-	-	-	-	-	-	-	#DIV/0!
Total Operating Revenue (Capital Grants Included)	(1,492,639,875)	(1,566,469,509)	(1,569,787,723)	(1,569,787,723)	(901,181,033)	(1,681,732,270)	(1,681,732,270)	111,944,547	7.13%

Annexure B:

High Level Summary of Adjustments Budget Operating Expenditure per Category and Item

Table 5: High Level Summary of Adjustments Budget Operating Expenditure per Category and Line Item

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
105: Empl Related Costs-Salaries And Wages	297,789,299	354,837,170	354,837,170	354,837,170	170,941,585	339,601,889	339,601,889	15,235,281	4.29%
Acting Allowance	1,589,175	1,811,570	1,811,570	1,811,570	312,490	843,486	843,486	968,084	53.44%
Allowances	23,630	-	-	-	758	-	-	-	#DIV/0!
Cell Allowance	2,670	-	-	-	-	-	-	-	#DIV/0!
Cell Phone Allowances	299,710	216,755	216,755	216,755	255,498	514,438	514,438	(297,683)	-137.34%
Critical Vacant Position	-	36,000,000	36,000,000	36,000,000	-	15,000,000	15,000,000	21,000,000	58.33%
Ex Gratia Allowances - Pensioners	410,235	402,002	402,002	402,002	252,710	397,000	397,000	5,002	1.24%
Ex Gratia Payments	-	-	-	-	8,679,427	8,679,427	8,679,427	(8,679,427)	#DIV/0!
Gains / Actuarial Losses - Medical	1,189,152	-	-	-	-	1,446,576	1,446,576	(1,446,576)	#DIV/0!
Gains / Actuarial Losses - Long Service Awards	11,998,993	-	-	-	-	-	-	-	#DIV/0!
Housing Allowance	17,370	18,239	18,239	18,239	8,685	17,370	17,370	869	4.76%
Long Service Bonus	2,443,548	2,501,020	2,501,020	2,501,020	1,335,653	4,717,000	4,717,000	(2,215,980)	-88.60%
Night Allowance	5,212	-	-	-	4,950	9,900	9,900	(9,900)	#DIV/0!
Night Shift Allowance	1,639,108	1,859,709	1,859,709	1,859,709	928,688	1,959,648	1,959,648	(99,939)	-5.37%
Overtime Payments	683	-	-	-	-	-	-	-	#DIV/0!
Overtime Payments	18,980,446	19,113,152	19,113,152	19,113,152	8,727,521	19,113,152	19,113,152	-	0.00%
Performance Bonus	867,961	-	-	-	-	-	-	-	#DIV/0!
Relocation Cost	111,794	-	-	-	-	-	-	-	#DIV/0!
Salaries	243,540,503	277,393,317	277,393,317	277,393,317	141,689,570	269,151,129	269,151,129	8,242,188	2.97%
Shift Allowance	1,362,474	1,522,510	1,522,510	1,522,510	750,694	1,511,433	1,511,433	11,077	0.73%
Standby Allowance	4,727,552	5,252,396	5,252,396	5,252,396	2,574,913	5,252,396	5,252,396	-	0.00%

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Subsidy House Loans	1,889,748	1,960,454	1,960,454	1,960,454	1,017,246	2,062,584	2,062,584	(102,130)	-5.21%
Telephone Allowance	26,739	29,575	29,575	29,575	12,498	24,633	24,633	4,942	16.71%
Travel Allowances	6,662,595	6,756,471	6,756,471	6,756,471	4,390,285	8,901,718	8,901,718	(2,145,247)	-31.75%
110: Empl Related Costs-Social Contr	68,576,094	79,678,974	79,678,974	79,678,974	34,143,522	79,398,809	79,398,809	280,165	0.35%
Group Insurance	3,868,502	4,336,366	4,336,366	4,336,366	2,144,832	4,310,217	4,310,217	26,149	0.60%
Medical Aid Fund Contr	13,172,177	14,826,763	14,826,763	14,826,763	6,922,084	14,876,346	14,876,346	(49,583)	-0.33%
Medical Aid Fund Contr - Pensioners	11,415,332	12,096,108	12,096,108	12,096,108	3,476,032	13,329,000	13,329,000	(1,232,892)	-10.19%
Pension Fund Contr	30,565,652	37,562,817	37,562,817	37,562,817	18,223,333	36,509,087	36,509,087	1,053,730	2.81%
Provident Fund Contr	4,254,744	4,833,274	4,833,274	4,833,274	2,141,263	4,268,328	4,268,328	564,946	11.69%
Unemployment Insurance Fund Contr	2,217,306	2,543,260	2,543,260	2,543,260	1,235,977	2,625,445	2,625,445	(82,185)	-3.23%
Workman'S Compensations	3,082,381	3,480,386	3,480,386	3,480,386	-	3,480,386	3,480,386	-	0.00%
112 : Admin / Labour Charge Outs	(564,960)	-	-	-	(100,754)	-	-	-	#DIV/0!
Labour Charges	(564,960)	-	-	-	(100,754)	-	-	-	#DIV/0!
115: Councillor Related Costs	18,745,472	20,452,558	20,452,558	20,452,558	9,456,549	20,452,558	20,452,558	-	0.00%
Councillors Cell Phone Allowances	1,322,959	1,400,243	1,400,243	1,400,243	672,267	1,400,243	1,400,243	-	0.00%
Councillors Medical Aid	124,300	125,825	125,825	125,825	84,659	125,825	125,825	-	0.00%
Councillors Other Allowances	295,284	457,991	457,991	457,991	142,861	457,991	457,991	-	0.00%
Councillors Pension Scheme	1,470,214	1,636,155	1,636,155	1,636,155	750,912	1,636,155	1,636,155	-	0.00%
Councillors Remuneration	13,299,818	14,692,920	14,692,920	14,692,920	6,523,518	14,692,920	14,692,920	-	0.00%
Councillors Travel Allowances	2,232,898	2,139,424	2,139,424	2,139,424	1,282,332	2,139,424	2,139,424	-	0.00%
120: Provision For Bad Debts	49,641,391	34,810,100	34,810,100	34,810,100	17,469,851	34,810,100	34,810,100	-	0.00%
Bad Debts	154,080	-	-	-	64,801	-	-	-	#DIV/0!

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Working Capital	49,487,311	34,810,100	34,810,100	34,810,100	17,405,050	34,810,100	34,810,100	-	0.00%
125: Collection Costs	9,239,270	10,822,117	10,822,117	10,822,117	2,370,927	7,185,587	7,185,587	3,636,531	33.60%
Prepaid: Commission	6,801,514	8,054,250	8,054,250	8,054,250	2,015,340	6,480,000	6,480,000	1,574,250	19.55%
Switching Fee (Ptss)	2,437,755	2,767,867	2,767,867	2,767,867	355,587	705,587	705,587	2,062,281	74.51%
130: Capital Charges	224,855,915	219,400,665	219,400,665	219,400,665	30,242,584	239,929,537	239,929,537	(20,528,872)	-9.36%
Depreciation	165,880,394	162,567,656	162,567,656	162,567,656	(267,483)	174,109,125	174,109,125	(11,541,469)	-7.10%
Interest - External	58,975,521	56,833,009	56,833,009	56,833,009	30,510,067	65,820,412	65,820,412	(8,987,403)	-15.81%
132: Impairment	24,651,038	-	-	-	26,000	-	-	-	#DIV/0!
Impairment	24,651,038	-	-	-	26,000	-	-	-	#DIV/0!
135: Repairs And Maitenance	53,630,126	61,012,151	61,012,151	60,314,068	24,761,091	65,236,548	65,236,548	(4,922,480)	-8.16%
Air Conditioners And Back Up Machines	134,181	472,000	472,000	472,000	77,726	472,000	472,000	-	0.00%
Annual Support (Asset Management)	374,812	386,768	386,768	386,768	-	386,768	386,768	-	0.00%
Berg River Banks	21,211	32,000	32,000	-	-	15,000	15,000	(15,000)	#DIV/0!
Bridges	-	3,266	3,266	3,266	-	-	-	3,266	100.00%
Buildings And Ground	5,552,193	4,186,941	4,186,941	4,234,481	1,453,740	4,759,808	4,759,808	(525,327)	-12.41%
Cabling	-	118,800	118,800	118,800	-	118,800	118,800	-	0.00%
Clogging And Obstruction	86,110	147,420	147,420	147,420	43,948	147,420	147,420	-	0.00%
Computer Equipment Repairs	105,923	158,760	158,760	158,760	42,942	158,760	158,760	-	0.00%
Consumer Services - Water	86	1,645	1,645	1,645	-	1,500	1,500	145	8.81%
Control System Electricity	66,117	77,634	77,634	227,634	152,101	227,634	227,634	-	0.00%
Distribution - Sewerage	1,178,963	1,474,200	1,474,200	1,474,200	708,943	1,520,000	1,520,000	(45,800)	-3.11%
Distribution - Water	6,210,367	6,771,600	6,771,600	6,771,600	3,428,743	6,771,600	6,771,600	-	0.00%

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Document Management System	220,404	302,400	302,400	302,400	128,200	302,400	302,400	-	0.00%
Dwaf Catchment Mgmt. Charges	26,195	28,291	28,291	28,291	932	248,291	248,291	(220,000)	-777.63%
Electrical Industrial Works	605,575	763,820	763,820	763,820	67,721	763,820	763,820	-	0.00%
Electrical Mains	4,331,642	4,309,200	4,309,200	4,184,200	2,571,187	4,184,200	4,184,200	-	0.00%
Electrical Service Connections	1,821,541	2,120,580	2,120,580	1,770,580	596,966	1,770,580	1,770,580	-	0.00%
Equipment	82,310	101,989	101,989	83,489	23,440	108,989	108,989	(25,500)	-30.54%
External Maintenance Vehicles & Equipm.	7,775,845	7,819,200	7,819,200	7,819,200	3,358,807	7,819,200	7,819,200	-	0.00%
Fencing	48,109	111,958	111,958	106,958	7,426	106,958	106,958	-	0.00%
Fire Extinguishers	16,132	24,873	24,873	29,873	1,322	29,873	29,873	-	0.00%
Fire Fighting Equipment	56,504	68,625	68,625	68,625	7,960	68,625	68,625	-	0.00%
Fire Hydrants	13,416	15,876	15,876	15,876	2,322	15,876	15,876	-	0.00%
Firepath And Removal Of Trees	-	55,000	55,000	55,000	-	55,000	55,000	-	0.00%
Firepaths And Removal Of Trees	47,264	185,000	185,000	185,000	125,463	185,000	185,000	-	0.00%
Furniture Equipment	-	6,500	6,500	6,500	-	6,500	6,500	-	0.00%
Grounds	55,776	70,183	70,183	67,183	16,036	70,183	70,183	(3,000)	-4.47%
House Connections	94,566	128,967	128,967	128,967	28,182	128,004	128,004	963	0.75%
House Numbers Streetnames	70,678	91,836	91,836	91,836	-	91,836	91,836	-	0.00%
Housing Maintenance	549,324	25,920	25,920	25,920	922,485	1,796,520	1,796,520	(1,770,600)	-6831.02%
Internet Solution	574,047	648,000	648,000	648,000	286,623	648,000	648,000	-	0.00%
Line Printers - Unysis Wellington	30,946	37,422	37,422	37,422	336	37,422	37,422	-	0.00%
Main	676,394	1,274,400	1,274,400	1,274,400	802,330	1,274,400	1,274,400	-	0.00%
Maturation Dams	786,606	924,249	924,249	924,249	8,000	924,249	924,249	-	0.00%

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Mountain Road	58,427	96,163	96,163	96,163	23,100	96,163	96,163	-	0.00%
New Trees And Vats	4,897	30,000	30,000	46,116	18,811	30,000	30,000	16,116	34.95%
Office Furniture And Equipment	41,311	129,472	129,472	133,278	18,003	131,658	131,658	1,620	1.22%
Opening Of Graves / Machine Hire	25,435	43,000	43,000	43,000	20,435	43,000	43,000	-	0.00%
P.A.B.X. Telephone System	202,662	270,000	270,000	270,000	77,348	270,000	270,000	-	0.00%
Parking Meters	-	981	981	981	-	-	-	981	100.00%
Pavements	198,621	216,000	216,000	216,000	86,420	216,000	216,000	-	0.00%
Pre-Paid Meters	508,384	748,440	748,440	748,440	129,147	748,440	748,440	-	0.00%
Pruning And Cutting Of Trees	178,800	199,400	199,400	199,400	105,879	249,400	249,400	(50,000)	-25.08%
Pumpstations Equipment	363,909	447,000	447,000	447,000	53,041	447,000	447,000	-	0.00%
Purification Works	518,644	563,914	563,914	563,914	49,569	563,914	563,914	-	0.00%
Radio Telephones	858,610	892,316	892,316	892,316	321,363	892,316	892,316	-	0.00%
Refuse Site	602,127	123,332	123,332	123,332	68,807	123,332	123,332	-	0.00%
Removal Of Tree Trunks	72,918	87,000	87,000	87,000	25,600	87,000	87,000	-	0.00%
Repair Of Irrigation Systems	3,502	35,000	35,000	35,000	-	35,000	35,000	-	0.00%
Repair Playground Equipment	32,016	71,000	71,000	41,262	23,472	51,000	51,000	(9,738)	-23.60%
Repairs Maintenance (River Cleaning)	325,841	551,708	551,708	551,708	145,335	551,708	551,708	-	0.00%
Repairs Maintenance Mbekweni Leakage	26,001	35,100	35,100	35,100	28,282	35,100	35,100	-	0.00%
Reservoirs	26,357	33,406	33,406	33,406	426	32,606	32,606	800	2.39%
Roads Grounds	-	10,000	10,000	-	-	-	-	-	#DIV/0!
Roadsigns	308,284	342,355	342,355	338,510	95,000	338,510	338,510	-	0.00%
Robots	229,914	248,400	248,400	248,400	33,702	248,400	248,400	-	0.00%

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Sde Ism Installation Conv. Of Data	66,150	71,442	71,442	71,442	-	71,442	71,442	-	0.00%
Security Services Depot	291,301	280,000	280,000	280,000	140,851	300,000	300,000	(20,000)	-7.14%
Service Contracts	1,714,091	943,766	943,766	907,490	404,721	907,490	907,490	-	0.00%
Sewerage Network	231,095	277,772	277,772	275,772	55,564	275,752	275,752	20	0.01%
Sewerage Works	633,588	714,401	714,401	714,401	38,791	714,401	714,401	-	0.00%
Sidings	-	13,906	13,906	13,906	-	-	-	13,906	100.00%
Speed Apparatus	7,131	12,378	12,378	12,378	4,094	12,378	12,378	-	0.00%
Spraying Of Trees	28,837	45,000	45,000	13,884	12,434	45,000	45,000	(31,116)	-224.11%
Stormwater Drains	1,238,244	1,984,500	1,984,500	1,544,500	554,121	1,984,500	1,984,500	(440,000)	-28.49%
Street Lighting	1,106,364	1,496,900	1,496,900	1,496,900	642,847	1,496,900	1,496,900	-	0.00%
Streets: Maintenance	3,374,226	5,643,650	5,643,650	5,643,650	4,493,130	7,438,699	7,438,699	(1,795,049)	-31.81%
Streets: Resealing	4,534,650	5,329,800	5,329,800	5,329,800	-	5,329,800	5,329,800	-	0.00%
Sub-Stations	1,028,539	1,134,000	1,134,000	1,334,000	462,849	1,334,000	1,334,000	-	0.00%
Sub-Stations Support Functions	49,098	171,870	171,870	171,870	35,716	171,870	171,870	-	0.00%
Swimming Pool	109,024	117,200	117,200	133,200	70,867	117,200	117,200	16,000	12.01%
Telkom (Internet)	173,835	194,400	194,400	194,400	100,802	194,400	194,400	-	0.00%
Tools & Equipment Repairs	-	540	540	540	-	540	540	-	0.00%
Tools And Equipment	539,550	610,510	610,510	610,510	157,839	602,433	602,433	8,077	1.32%
Tools And Machinery	1,964,704	3,320,151	3,320,151	3,314,881	1,251,734	3,318,125	3,318,125	(3,244)	-0.10%
Top Dressing	4,683	205,000	205,000	160,000	20,420	190,000	190,000	(30,000)	-18.75%
Traffic Signs - Repairs	-	920	920	1,120	518	1,120	1,120	-	0.00%
Vehicles	-	16,500	16,500	16,500	-	16,500	16,500	-	0.00%

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Water Network	131,218	178,149	178,149	178,149	60,136	178,149	178,149	-	0.00%
Web Maintenance	203,905	130,086	130,086	130,086	66,036	130,086	130,086	-	0.00%
140: Bulk Purchases	496,541,409	537,714,495	537,714,495	537,714,495	231,304,448	537,714,495	537,714,495	-	0.00%
Bulk Purchases Electricity	475,234,547	511,054,274	511,054,274	511,054,274	230,770,717	511,054,274	511,054,274	-	0.00%
Bulk Purchases Water	21,306,862	26,660,221	26,660,221	26,660,221	533,731	26,660,221	26,660,221	-	0.00%
145: Contracted Services	19,264,320	15,276,943	15,276,943	15,886,108	6,980,560	21,493,844	21,493,844	(5,607,736)	-35.30%
Contract : Claiming Of Island Verges	52,531	60,000	60,000	60,000	11,000	70,000	70,000	(10,000)	-16.67%
Contract : Contractors Work	227,898	212,500	212,500	223,368	202,045	274,552	274,552	(51,184)	-22.91%
Contract : Cover Material	373,365	286,000	286,000	218,949	104,370	218,949	218,949	-	0.00%
Contract : Grass Cutting	660,792	832,000	832,000	832,000	350,759	832,000	832,000	-	0.00%
Contract : Maint. & Prep. Of Sportsfield	39,800	80,000	80,000	80,000	-	50,000	50,000	30,000	37.50%
Contract : Security Guards	143,761	146,300	146,300	146,300	23,843	146,300	146,300	-	0.00%
Contract : Security Services	8,663,372	9,307,923	9,307,923	9,941,271	4,711,696	10,475,673	10,475,673	(534,402)	-5.38%
Contract : Skip Removal	-	5,300	5,300	5,300	-	-	-	5,300	100.00%
Contract : Spraying Weeds	136,626	194,000	194,000	194,000	123,085	194,000	194,000	-	0.00%
Contract : Street Sweeping	1,247,872	1,054,000	1,054,000	1,054,000	465,688	1,247,872	1,247,872	(193,872)	-18.39%
Contract : Transport Reload Station	903,478	910,000	910,000	910,000	314,909	910,000	910,000	-	0.00%
Contract: Security Services	180,410	198,000	198,000	230,000	105,751	230,000	230,000	-	0.00%
Contracted Services: Fines	5,310,449	-	-	-	-	4,574,841	4,574,841	(4,574,841)	#DIV/0!
Revenue Enhancement Projects	1,323,966	1,990,920	1,990,920	1,990,920	567,414	2,269,657	2,269,657	(278,737)	-14.00%
150: Grants And Donations	336,706	595,000	595,000	595,000	-	595,000	595,000	-	0.00%
Doantion: Well. Musuem Association	59,826	115,000	115,000	115,000	-	115,000	115,000	-	0.00%

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Donation: Awards Granted During Year	151,880	350,000	350,000	350,000	-	350,000	350,000	-	0.00%
Donation: Paarl Museum	125,000	130,000	130,000	130,000	-	130,000	130,000	-	0.00%
155: General Expenses	116,235,733	123,564,104	123,564,104	121,996,122	59,058,052	125,945,275	125,945,275	(3,949,153)	-3.24%
Advertising Costs	1,519,317	1,690,439	1,690,439	1,675,439	643,450	1,675,368	1,675,368	71	0.00%
Analysis Of Samples	307,559	651,613	651,613	750,773	154,516	458,925	458,925	291,848	38.87%
Annual Medical Screening	-	84,000	84,000	84,000	-	84,000	84,000	-	0.00%
Audit Committee	-	550,000	550,000	550,000	7,155	550,000	550,000	-	0.00%
Audit Fees	5,447,683	5,806,745	5,806,745	5,763,745	3,288,362	5,763,745	5,763,745	-	0.00%
Audit Meters	36,367	126,000	126,000	126,000	-	63,000	63,000	63,000	50.00%
Bank Charges	3,089,721	3,014,243	3,014,243	2,074,243	1,589,837	3,014,243	3,014,243	(940,000)	-45.32%
Books And Publications	80,611	110,986	110,986	113,411	36,161	106,862	106,862	6,549	5.77%
Bursaries Mayor	153,881	200,000	200,000	170,000	7,595	170,000	170,000	-	0.00%
Cell Phones	94,721	73,500	73,500	73,500	38,348	73,500	73,500	-	0.00%
Charge Out To Capital	(51,364)	-	-	-	-	-	-	-	#DIV/0!
Chemicals - Pest Control	131,016	168,186	168,186	168,186	45,346	168,186	168,186	-	0.00%
Chemicals / Works	1,550,250	1,599,470	1,599,470	1,612,790	711,798	1,616,537	1,616,537	(3,747)	-0.23%
Civil Defence	1,982,956	-	-	-	-	-	-	-	#DIV/0!
Clean Toilet Etc.	25,914	27,236	27,236	27,236	18,033	27,236	27,236	-	0.00%
Cleaning Toilet Etc.	1,216,570	1,170,147	1,170,147	1,200,740	671,111	1,283,608	1,283,608	(82,868)	-6.90%
Cleaning Of Cemeteries	26,200	2,400	2,400	2,400	-	2,400	2,400	-	0.00%
Cleaning Toilet Etc	18,997	10,000	10,000	10,000	9,652	10,000	10,000	-	0.00%
Cleaning Toilet Etc	-	6,600	6,600	6,600	3,274	6,600	6,600	-	0.00%

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Coal And Gas	-	50,592	50,592	50,592	-	50,592	50,592	-	0.00%
Coal And Gas / Oxygen	5,660	34,650	34,650	34,650	7,156	34,650	34,650	-	0.00%
Coal And Gas/ Oxygen	919	1,581	1,581	1,581	-	1,581	1,581	-	0.00%
Commission Fees -Payat	-	-	-	940,000	636,884	1,000,000	1,000,000	(60,000)	-6.38%
Community Development	177,337	159,600	159,600	86,600	63,779	86,600	86,600	-	0.00%
Competance Pscychomatic Test	23,875	27,500	27,500	27,500	25,890	47,500	47,500	(20,000)	-72.73%
Computer Lines	-	6,300	6,300	6,300	-	-	-	6,300	100.00%
Conference School Expenditure	564,527	940,086	940,086	1,101,593	490,441	1,068,485	1,068,485	33,108	3.01%
Conference School Expenditure	8,221	46,853	46,853	83,853	42,613	80,853	80,853	3,000	3.58%
Consultancy Fees	516,971	519,300	519,300	219,300	96,001	519,300	519,300	(300,000)	-136.80%
Consultancy Fees - Other	5,318	84,000	84,000	84,000	43,860	84,000	84,000	-	0.00%
Consultancy Fees - Venus	1,664,606	1,133,880	1,133,880	1,144,880	563,541	1,508,165	1,508,165	(363,285)	-31.73%
Consultancy Fees Restruc Elec Tariff	-	110,000	110,000	110,000	43,860	110,000	110,000	-	0.00%
Containers	5,290	6,405	6,405	6,405	900	6,405	6,405	-	0.00%
Corporate Identity	28,100	75,000	75,000	55,000	3,570	30,000	30,000	25,000	45.45%
Cremation Costs	159,681	120,000	120,000	120,000	54,750	120,000	120,000	-	0.00%
Crockery And Cutlery	12,558	13,093	13,093	16,093	4,242	16,093	16,093	-	0.00%
Cutlery & Crockery	832	500	500	500	-	500	500	-	0.00%
Deeds	91,444	84,000	84,000	84,000	33,393	100,000	100,000	(16,000)	-19.05%
Demolition Of Structures	105,540	115,500	115,500	84,000	63,345	120,000	120,000	(36,000)	-42.86%
Development Of Youth	-	50,000	50,000	-	-	-	-	-	#DIV/0!
Disaster Recovery	75,639	84,000	84,000	69,000	-	84,000	84,000	(15,000)	-21.74%

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Dry Cleaning	-	189	189	189	-	-	-	189	100.00%
Emergency Relief	3,884	42,160	42,160	42,160	-	42,160	42,160	-	0.00%
Ems Revision	-	50,000	50,000	50,000	-	50,000	50,000	-	0.00%
Entertainment Expenses	79,608	173,972	173,972	181,122	30,425	142,722	142,722	38,400	21.20%
Entertainment Expenses : Dep Mayor	20,000	22,000	22,000	22,000	1,800	22,000	22,000	-	0.00%
Entertainment Expenses : Mayor	30,000	33,075	33,075	33,075	15,218	33,075	33,075	-	0.00%
Entertainment Expenses : Speaker	35,499	17,000	17,000	17,000	12,750	17,000	17,000	-	0.00%
Entertainment Expenses: Chief Whip	10,000	13,000	13,000	13,000	1,500	13,000	13,000	-	0.00%
Enviro Awareness Raising- Climate Change	-	52,500	52,500	52,500	10,900	52,500	52,500	-	0.00%
Environmental Bylaws New And Review	-	10,000	10,000	10,000	-	10,000	10,000	-	0.00%
Eventualities	49,951	-	-	-	-	-	-	-	#DIV/0!
Eviction Costs Rental Houses	-	36,750	36,750	36,750	-	36,750	36,750	-	0.00%
Festive Lights	199,683	262,500	262,500	262,500	6,700	262,500	262,500	-	0.00%
Fire Alarm Connections	-	12,648	12,648	12,648	9,080	12,648	12,648	-	0.00%
Foam Compound	14,400	6,324	6,324	6,324	-	6,324	6,324	-	0.00%
Full Time Council Support : Mayor	7,148	32,000	32,000	32,000	-	10,000	10,000	22,000	68.75%
Full Time Councillors Support	13,832	98,500	98,500	98,500	55,174	113,500	113,500	(15,000)	-15.23%
Gardening Services	103,997	165,000	165,000	175,000	14,945	115,000	115,000	60,000	34.29%
General Fire Brigade Services Rendered	-	1,581	1,581	1,581	-	-	-	1,581	100.00%
General Materials	119,612	184,032	184,032	223,592	73,950	223,592	223,592	-	0.00%
General Materials - Spares	890,673	987,000	987,000	987,000	437,873	987,000	987,000	-	0.00%
Gis : Data	340,260	238,363	238,363	265,983	55,168	265,983	265,983	-	0.00%

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Grave Digging	42,300	63,000	63,000	103,915	49,800	142,770	142,770	(38,855)	-37.39%
Health And Safety	1,080	1,260	1,260	260	-	260	260	-	0.00%
Health And Safety Expenses	-	5,000	5,000	5,000	-	5,000	5,000	-	0.00%
Hire : Equipment	505,285	308,257	308,257	324,527	92,862	328,027	328,027	(3,500)	-1.08%
Hire : Fax Machines	-	6,500	6,500	6,500	-	6,500	6,500	-	0.00%
Hire : Land	100,026	69,137	69,137	69,137	36,617	80,000	80,000	(10,863)	-15.71%
Hire : Photostat Machines	160,546	174,850	174,850	162,350	-	162,350	162,350	-	0.00%
Hire : Post Office Box	1,830	2,205	2,205	2,205	-	2,205	2,205	-	0.00%
Hire : Transport	-	-	-	-	-	30,000	30,000	(30,000)	#DIV/0!
Hire : Vehicles And Equipment	10,635,709	8,606,218	8,606,218	9,038,435	4,954,974	10,991,038	10,991,038	(1,952,603)	-21.60%
Hire:Vehicles And Equipment	-	-	-	6,500	-	6,500	6,500	-	0.00%
Housing Maintenance	167,862	-	-	-	-	-	-	-	#DIV/0!
Housing Schemes : Admin (Letting Sch)	1,019,203	1,025,909	1,025,909	1,025,909	566,314	1,025,909	1,025,909	-	0.00%
Housing Schemes : Admin (Selling Sch)	376,524	390,898	390,898	390,898	190,118	390,898	390,898	-	0.00%
Housing Schemes : Assessment Rates	1,483,418	1,571,325	1,571,325	1,571,325	775,101	1,571,325	1,571,325	-	0.00%
Housing Schemes : Electricity	1,534,221	2,227,605	2,227,605	2,227,605	870,070	2,227,605	2,227,605	-	0.00%
Housing Schemes : Int & Redemption	1,578,296	1,666,998	1,666,998	1,666,998	787,441	1,666,998	1,666,998	-	0.00%
Housing Schemes : Refuse	4,418,542	4,181,966	4,181,966	4,181,966	2,834,180	4,181,966	4,181,966	-	0.00%
Housing Schemes : Sewerage	2,822,391	3,060,799	3,060,799	3,060,799	1,632,534	3,060,799	3,060,799	-	0.00%
Housing Schemes : Water	6,027,962	9,314,806	9,314,806	9,314,806	4,798,592	9,314,806	9,314,806	-	0.00%
Indigent Household Support	-	40,000	40,000	40,000	-	40,000	40,000	-	0.00%
Industrial Council Levy	-	550	550	550	-	-	-	550	100.00%

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Inspection Fees : Drivers Licences	10,212	-	-	-	-	-	-	-	#DIV/0!
Inspection Victoria Dam	-	135,000	135,000	135,000	-	135,000	135,000	-	0.00%
Insurance : Excess	879,110	446,250	446,250	446,250	282,274	746,250	746,250	(300,000)	-67.23%
Insurance : Premium (Short Term)	4,670,663	3,343,214	3,343,214	3,343,214	2,814,542	3,343,214	3,343,214	-	0.00%
Integrated Alien Man Plan	-	10,000	10,000	10,000	-	10,000	10,000	-	0.00%
Interpreter / Microphones	96,970	115,500	115,500	115,500	25,900	115,500	115,500	-	0.00%
Inventory Assets Under R10 000	-	4,050	4,050	35,550	8,868	35,550	35,550	-	0.00%
Inventory Items (Under R300.00 Per Item)	8,675	13,227	13,227	28,598	8,192	28,562	28,562	36	0.13%
Inventory Items(Under R300.00 Per Item)	-	222	222	222	-	222	222	-	0.00%
Lab Tests Compliance Independent Lab	-	102,000	102,000	102,000	-	102,000	102,000	-	0.00%
Labour	(338)	300	300	300	-	-	-	300	100.00%
Labour Relation Expenses	25,621	25,000	25,000	25,000	11,648	25,000	25,000	-	0.00%
Legal Costs : Other	1,422,554	1,365,525	1,365,525	2,015,525	1,752,781	2,250,000	2,250,000	(234,475)	-11.63%
Lib. Week/ Holiday Progr./Literacy	15,324	17,220	17,220	17,220	5,337	17,220	17,220	-	0.00%
Licences : Software	-	-	-	9,660	-	9,660	9,660	-	0.00%
Licences : Software	3,010,214	1,414,308	1,414,308	1,372,008	233,626	1,370,707	1,370,707	1,301	0.09%
Licences : Vehicles	1,436,480	1,339,275	1,339,275	1,339,275	722,411	1,339,275	1,339,275	-	0.00%
Licences:Software	26,075	-	-	50,000	12,512	50,000	50,000	-	0.00%
Lime	193,220	245,218	245,218	245,218	109,235	245,218	245,218	-	0.00%
Literacy Expenses	-	1,050	1,050	1,050	-	-	-	1,050	100.00%
Long Service Gifts	6,351	11,820	11,820	11,820	6,400	10,020	10,020	1,800	15.23%
Loss On Fair Value Adjustment	425,000	-	-	-	-	-	-	-	#DIV/0!

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Lost Books	37,034	60,000	60,000	30,000	-	30,000	30,000	-	0.00%
Marketing Of Drakenstein	69,949	251,000	251,000	229,000	62,068	229,000	229,000	-	0.00%
Mayoral Medallion Port.	-	2,000	2,000	2,000	-	1,000	1,000	1,000	50.00%
Medical Examinations : Employees	9,891	21,000	21,000	21,000	2,959	21,000	21,000	-	0.00%
Medicines Dressings Etc.	6,221	16,350	16,350	16,350	248	15,650	15,650	700	4.28%
Medicines Dressings Etc	-	250	250	250	-	250	250	-	0.00%
Membership Fees	3,648,551	4,122,343	4,122,343	4,163,745	4,162,977	4,163,745	4,163,745	-	0.00%
Mig : Pmu	-	1,656,900	1,656,900	-	-	-	-	-	#DIV/0!
News Letter Expenses	153,145	262,500	262,500	272,000	202,026	552,500	552,500	(280,500)	-103.13%
Notice Boards	-	3,570	3,570	3,570	-	-	-	3,570	100.00%
Oil	319,294	362,500	362,500	362,500	163,125	362,500	362,500	-	0.00%
Ou Kraal Development Public Participation	-	300,000	300,000	260,000	-	300,000	300,000	(40,000)	-15.38%
Pauper Funerals	66,560	73,500	73,500	73,500	44,436	73,500	73,500	-	0.00%
Personel Protective Equipment	-	1,000	1,000	1,000	-	-	-	1,000	100.00%
Pest Control	292	3,150	3,150	3,150	925	5,500	5,500	(2,350)	-74.60%
Petrol And Diesel	14,505,906	16,086,000	16,086,000	16,086,000	7,436,652	16,086,000	16,086,000	-	0.00%
Planting Of Trees	9,711	15,000	15,000	15,000	14,022	15,000	15,000	-	0.00%
Plants Seeds And Bulbs	558,983	15,000	15,000	15,000	12,282	15,000	15,000	-	0.00%
Postage	1,702,933	2,188,663	2,188,663	2,188,663	953,469	2,066,915	2,066,915	121,748	5.56%
Premises Services	24,430	12,826	12,826	12,826	6,450	12,826	12,826	-	0.00%
Pre-Paid Vending System	1,027,832	1,835,120	1,835,120	1,790,000	229,972	720,000	720,000	1,070,000	59.78%
Printing And Stat. Computer	114,751	123,704	123,704	123,704	36,841	123,704	123,704	-	0.00%

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Printing And Stationary	23,535	25,000	25,000	25,000	-	25,000	25,000	-	0.00%
Printing And Stationery	3,095,726	2,416,641	2,416,641	2,452,621	1,195,338	2,496,628	2,496,628	(44,007)	-1.79%
Professional Drivers Permits	18,087	15,750	15,750	15,750	4,500	15,750	15,750	-	0.00%
Professional Fees	1,278,892	1,677,890	1,677,890	1,172,832	167,801	1,172,832	1,172,832	-	0.00%
Professional Fees-Climate Change Adapti	-	250,000	250,000	250,000	-	250,000	250,000	-	0.00%
Promotion Of Parks & Sport Facilities	-	80,000	80,000	37,940	12,527	30,000	30,000	7,940	20.93%
Protective Clothing	55,949	76,077	76,077	71,077	9,954	71,077	71,077	-	0.00%
Public Receptions	-	21,000	21,000	21,000	-	100,000	100,000	(79,000)	-376.19%
Rates	46,818	62,451	62,451	27,805	14,520	47,805	47,805	(20,000)	-71.93%
Raw Materials	451,462	555,282	555,282	555,282	173,923	555,282	555,282	-	0.00%
Refuse Bags	138,400	580,430	580,430	580,430	93,940	580,430	580,430	-	0.00%
Refuse Bins	1,298,263	535,500	535,500	535,500	-	535,500	535,500	-	0.00%
Rehabilitation : Alcoholics	22,620	21,000	21,000	21,000	12,780	37,000	37,000	(16,000)	-76.19%
Research Projects	-	26,250	26,250	26,250	-	10,000	10,000	16,250	61.90%
River Environmental Man Plan Implement	-	750,000	750,000	750,000	-	750,000	750,000	-	0.00%
Samro	-	39,900	39,900	39,900	-	2,000	2,000	37,900	94.99%
Security /Alarm System	-	5,000	5,000	5,000	-	5,000	5,000	-	0.00%
Security System	11,412	4,204	4,204	7,704	1,509	7,704	7,704	-	0.00%
Shop Steward Cost Payment	155,961	-	-	-	-	-	-	-	#DIV/0!
Speaker: Special Projects	-	-	-	-	1,500	-	-	-	#DIV/0!
Special Connections	1,203,389	2,496,997	2,496,997	2,496,997	544,704	2,496,997	2,496,997	-	0.00%
Special Investigations	354,258	375,900	375,900	375,900	-	375,900	375,900	-	0.00%

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget August 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
Standard Connections	633,727	943,091	943,091	943,091	486,191	943,091	943,091	-	0.00%
State Of The Environment Report	43,860	10,000	10,000	10,000	-	10,000	10,000	-	0.00%
Stock Depreciation	0	-	-	-	-	-	-	-	#DIV/0!
Street Names	120,630	126,723	126,723	126,723	126,719	126,723	126,723	-	0.00%
Subsistence And Travelling	-	11,025	11,025	11,025	4,970	11,025	11,025	-	0.00%
Subsistence And Travelling Exp.	86,234	194,840	194,840	193,940	34,282	151,215	151,215	42,725	22.03%
Subsistence&Travelling	-	15,750	15,750	15,750	-	15,750	15,750	-	0.00%
Sundries	234,897	151,273	151,273	153,723	41,505	150,513	150,513	3,210	2.09%
Surveying Costs	5,609	42,000	42,000	117,000	19,892	117,000	117,000	-	0.00%
Tea Expenses	261,331	245,736	245,736	256,076	149,394	289,476	289,476	(33,400)	-13.04%
Telemetry Communication	11,588	15,790	15,790	80,790	2,128	80,790	80,790	-	0.00%
Telephone Communication	7,729,742	7,269,540	7,269,540	6,603,240	3,133,307	7,258,466	7,258,466	(655,226)	-9.92%
Telephone Expenses	964	1,100	1,100	1,100	-	1,100	1,100	-	0.00%
Testing Equipment	11,000	30,975	30,975	30,975	2,676	30,975	30,975	-	0.00%
Tidy Town Program	922,179	968,288	968,288	972,968	674,232	972,968	972,968	-	0.00%
Traffic Counts	11,561	15,750	15,750	-	-	-	-	-	#DIV/0!
Traffic Paint	319,522	367,500	367,500	367,500	367,055	517,500	517,500	(150,000)	-40.82%
Traffic Signs	155,585	168,000	168,000	183,750	49,196	183,750	183,750	-	0.00%
Training	1,055,115	1,417,500	1,417,500	1,424,500	335,950	1,424,500	1,424,500	-	0.00%
Training Levy	3,380,200	3,374,700	3,374,700	3,374,700	1,905,207	3,374,700	3,374,700	-	0.00%
Training Material And Equipment	19,726	39,932	39,932	39,932	1,660	39,932	39,932	-	0.00%
Transaction Costs - Computers	54,477	50,741	50,741	50,741	18,159	50,741	50,741	-	0.00%

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Translation Cost	3,110	10,000	10,000	7,500	857	15,000	15,000	(7,500)	-100.00%
Transport : Own Vehicles	37,619	53,437	53,437	53,437	11,357	53,437	53,437	-	0.00%
Transport Own Vehicles	9,796	10,500	10,500	10,500	8,781	10,500	10,500	-	0.00%
Transport: Sanitary Holders	-	57,750	57,750	57,750	22,354	57,750	57,750	-	0.00%
Transport:Own Vehicles	2,736	2,100	2,100	2,100	79	2,100	2,100	-	0.00%
Travel Claims	22,602	-	-	15,000	14,523	29,000	29,000	(14,000)	-93.33%
Tyres	1,793,762	1,852,150	1,852,150	1,852,150	893,689	1,852,150	1,852,150	-	0.00%
Uniforms And Clothing	1,677,053	1,826,272	1,826,272	1,850,672	567,369	1,896,672	1,896,672	(46,000)	-2.49%
Unifroms And Clothing	20,129	36,750	36,750	36,750	12,780	36,750	36,750	-	0.00%
Upgrade Protection: Computers	1,359,882	1,525,700	1,525,700	1,525,700	-	1,525,700	1,525,700	-	0.00%
Urban Conservation Area Management	-	150,000	150,000	150,000	-	150,000	150,000	-	0.00%
User Items	176,050	314,051	314,051	314,051	80,601	314,051	314,051	-	0.00%
Valuation Expenses	201,670	420,000	420,000	335,000	126,122	335,000	335,000	-	0.00%
Vehicles Empounded	-	-	-	15,000	7,665	15,000	15,000	-	0.00%
Waste To Energy	74,156	53,550	53,550	291,734	252,078	291,734	291,734	-	0.00%
Water Demand Management	109,871	115,500	115,500	115,500	90,579	115,500	115,500	-	0.00%
Water Levy : Research Council	82,225	89,832	89,832	89,832	48,446	89,832	89,832	-	0.00%
Water Research Fund	274,426	307,970	307,970	307,970	29,473	307,970	307,970	-	0.00%
Water Treatment Material	204,466	214,860	214,860	214,860	104,935	214,860	214,860	-	0.00%
Wayleaves	-	17,400	17,400	17,400	1,600	17,400	17,400	-	0.00%
Web Page Development	15,356	45,000	45,000	45,000	-	45,000	45,000	-	0.00%
Weedkiller	507,763	495,919	495,919	495,919	153,733	487,019	487,019	8,900	1.79%

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X-Rays	98,065	378,000	378,000	336,598	10,387	346,598	346,598	(10,000)	-2.97%
156: Special Projects	25,524,346	32,754,747	32,754,747	32,754,747	14,117,603	37,032,124	37,032,124	(4,277,377)	-13.06%
A3(3) - Provision For Emergency Relief	1,074,913	150,000	150,000	150,000	130,729	450,000	450,000	(300,000)	-200.00%
Ablution Facilities For Farmworkers	29,000	367,500	367,500	367,500	-	385,875	385,875	(18,375)	-5.00%
Asset Man System	-	52,500	52,500	52,500	-	52,500	52,500	-	0.00%
B1(1) - Finalise Led Strategy (Phase 2&3	104,170	200,000	200,000	200,000	-	200,000	200,000	-	0.00%
B1(2) - Dev Led Implementation Strategy	120,000	-	-	-	-	-	-	-	#DIV/0!
B1(3) - Develop Led Policies	28,765	100,000	100,000	100,000	92,765	100,000	100,000	-	0.00%
B1(4A) - Household Refuse Recycling	577,273	411,060	411,060	411,060	400,591	611,060	611,060	(200,000)	-48.65%
B1(4B) - Household Refuse Removal	1,200,000	1,260,000	1,260,000	1,260,000	1,258,514	1,500,000	1,500,000	(240,000)	-19.05%
B2(2) - Promulgate Informal Traders Area	41,109	20,000	20,000	20,000	18,605	20,000	20,000	-	0.00%
B2(3) - Heritage Tourism - De Poort Proj	-	60,000	60,000	60,000	-	60,000	60,000	-	0.00%
B2(4) - Heritage Devel - Madiba Project	-	26,250	26,250	26,250	-	26,250	26,250	-	0.00%
B3(1) - Remove Alien Vegetation	587,746	630,000	630,000	630,000	429,658	1,230,000	1,230,000	(600,000)	-95.24%
B3(2) - Expand Asset & Skills Poor Commu	203,068	252,000	252,000	252,000	122,810	252,000	252,000	-	0.00%
B3(3) - Integrated Food Pilot Programme	184,600	168,000	168,000	168,000	167,621	168,000	168,000	-	0.00%
B4(1) - Tourism Development	62,578	200,000	200,000	100,000	83,715	100,000	100,000	-	0.00%
B4(2) - Develop Tourist Destinations	64,000	47,250	47,250	-	-	-	-	-	#DIV/0!
B4(3) - Research Mun. Festivals	315,150	367,500	367,500	414,750	382,798	414,750	414,750	-	0.00%
B5(1) - Market Drakenstein	103,312	50,000	50,000	50,000	12,266	50,000	50,000	-	0.00%
B5(2) - Quarterly Smme Exhibitions	121,410	157,500	157,500	157,500	13,628	157,500	157,500	-	0.00%
Basic Services To Informal Settlements	-	-	-	-	-	500,000	500,000	(500,000)	#DIV/0!

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Bursaries External- Mayor	98,000	275,000	275,000	275,000	-	275,000	275,000	-	0.00%
Business Support Program	42,877	100,000	100,000	100,000	19,317	100,000	100,000	-	0.00%
C1(1)A - Thusong Service Centres	474,814	389,550	389,550	502,704	442,544	502,704	502,704	-	0.00%
C2(1) - Neighbourhood Beautification & G	127,673	138,023	138,023	138,023	126,090	138,023	138,023	-	0.00%
C2(1)- Neighbourhood Beautification	48,065	52,500	52,500	52,500	23,540	52,500	52,500	-	0.00%
C3(3) - Home Ownership Education	378,256	632,400	632,400	632,400	360,841	732,400	732,400	(100,000)	-15.81%
C4(1) - Electr Conn - Farm Worker Houses	-	110,000	110,000	110,000	-	110,000	110,000	-	0.00%
C5(1) - Public Transport Strategy	137,645	150,150	150,150	150,150	-	150,150	150,150	-	0.00%
C7(2) - Parks - Saron/Gouda/Hermon	32,952	50,000	50,000	50,000	-	50,000	50,000	-	0.00%
Cape Epic Cycle Tour	-	-	-	280,000	280,000	280,000	280,000	-	0.00%
Community Games	215,462	125,000	125,000	125,000	117,985	125,000	125,000	-	0.00%
Customer Satisfaction Survey	-	63,000	63,000	63,000	-	63,000	63,000	-	0.00%
D2(1) - Sidewalks	114,961	121,275	121,275	121,275	112,714	121,275	121,275	-	0.00%
D2(2A)-Comm Safety Projects Conjun Cpf	40,431	110,250	110,250	110,250	-	110,250	110,250	-	0.00%
D3 (1) Cbd Policing	14,637	60,900	60,900	60,900	-	60,900	60,900	-	0.00%
D6(1D) - Disaster Relief Fund	63,705	126,000	126,000	126,000	18,326	126,000	126,000	-	0.00%
Development Of Youth	100,031	110,250	110,250	186,163	7,967	186,163	186,163	-	0.00%
Development Projects	59,000	63,000	63,000	7,678	-	7,678	7,678	-	0.00%
Drakenstein Development Agency	94,081	-	-	-	-	-	-	-	#DIV/0!
Drakenstein Sports Forum	17,446	58,000	58,000	58,000	6,562	58,000	58,000	-	0.00%
Drakenstein Youth Council	75,549	78,750	78,750	2,837	2,836	2,837	2,837	-	0.00%
Economic Analysis	96,491	-	-	-	-	-	-	-	#DIV/0!

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Emergency Rural Development Initiative	-	200,000	200,000	200,000	-	200,000	200,000	-	0.00%
Employee Wellness	6,574	24,150	24,150	24,150	-	24,150	24,150	-	0.00%
Environmental By Laws	-	10,500	10,500	10,500	-	10,500	10,500	-	0.00%
Excellence And Service Awards	-	210,000	210,000	210,000	-	210,000	210,000	-	0.00%
Financial Support To Community Events	53,814	30,000	30,000	30,000	-	30,000	30,000	-	0.00%
Financial Support To Ommiberg	4,401	-	-	-	-	-	-	-	#DIV/0!
Fire Safety Awareness Campaign And Train	25,554	31,500	31,500	31,500	3,800	31,500	31,500	-	0.00%
Fire&Life Safety Education/Fire Safety	21,707	42,000	42,000	42,000	-	42,000	42,000	-	0.00%
Firepath/Alien Clearing(1st Toll)	-	75,000	75,000	85,478	74,980	75,000	75,000	10,478	12.26%
Firepaths/Alien Clearing At Natural Area	169,804	400,000	400,000	400,000	17,544	400,000	400,000	-	0.00%
Fraud & Prevention Controls	-	120,000	120,000	120,000	-	120,000	120,000	-	0.00%
Fraud And Risk Committee(Farmco)	-	30,000	30,000	30,000	-	30,000	30,000	-	0.00%
Fraud Prevention Controls	22,800	56,624	56,624	56,624	-	56,624	56,624	-	0.00%
Grant: Drakenstein Schools 7'S	-	50,000	50,000	50,000	-	50,000	50,000	-	0.00%
Grant: Other Events	-	350,000	350,000	70,000	-	120,000	120,000	(50,000)	-71.43%
Grant:27 For Freedom Race	-	50,000	50,000	100,000	100,000	50,000	50,000	50,000	50.00%
Grant:Berg River Canoe Marathon	-	100,000	100,000	50,000	50,000	50,000	50,000	-	0.00%
Grant: Boland Athletics	-	150,000	150,000	150,000	150,000	150,000	150,000	-	0.00%
Grant: Boland Cricket Union	-	150,000	150,000	150,000	150,000	150,000	150,000	-	0.00%
Grant: Boland Rugby Union	-	100,000	100,000	200,000	150,000	150,000	150,000	50,000	25.00%
Grant:Safari Half-Marathon	-	50,000	50,000	50,000	-	50,000	50,000	-	0.00%
Guidelines For Urban Fringe	-	250,000	250,000	50,000	-	50,000	50,000	-	0.00%

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Heroes Acre	12,320	22,650	22,650	22,650	1,088	22,650	22,650	-	0.00%
High Density Cleanup Project	4,206,502	2,420,000	2,420,000	2,420,000	905,632	4,206,502	4,206,502	(1,786,502)	-73.82%
Housing Maintenance	3,003,441	3,000,000	3,000,000	2,900,000	1,770,201	3,600,000	3,600,000	(700,000)	-24.14%
Illegal Squatting	-	-	-	100,000	14,419	100,000	100,000	-	0.00%
Indigenous Games	35,265	65,000	65,000	65,000	63,850	65,000	65,000	-	0.00%
Inter Alien Invasive Species Manag Plan	-	10,500	10,500	10,500	-	10,500	10,500	-	0.00%
Investigations & Reports Wsdp & Blue Dro	314,067	589,900	589,900	589,900	-	589,900	589,900	-	0.00%
Klapmuts Precinct Plan	-	750,000	750,000	750,000	-	750,000	750,000	-	0.00%
Lib Week / Holiday Progr /Literacy	-	6,000	6,000	6,000	1,845	6,000	6,000	-	0.00%
Local Economic Development	245,622	262,500	262,500	262,500	12,549	262,500	262,500	-	0.00%
Maintaining Of Play Parks	257,382	279,878	279,878	279,878	174,389	279,878	279,878	-	0.00%
Masterplan	525,000	60,500	60,500	60,500	-	60,500	60,500	-	0.00%
Masterplanning	-	52,500	52,500	52,500	-	52,500	52,500	-	0.00%
Mayoral Cup	144,359	120,000	120,000	120,000	102,747	120,000	120,000	-	0.00%
Nation Building	36,715	57,750	57,750	68,168	62,700	68,168	68,168	-	0.00%
Non Schoolfees Schools	12,000	68,250	68,250	-	-	-	-	-	#DIV/0!
Operational Costs For Establishm Of Lto	500,000	1,250,000	1,250,000	1,250,000	625,000	1,250,000	1,250,000	-	0.00%
Paarl/Wellingtonstudy/Audit Unmetered	-	200,000	200,000	200,000	-	200,000	200,000	-	0.00%
Participatory Democracy	44,910	52,500	52,500	52,500	2,250	52,500	52,500	-	0.00%
Pest Control Of Municipal Buildings	122,381	130,000	130,000	130,000	129,356	130,000	130,000	-	0.00%
Policies/Detail Planning	974,550	50,000	50,000	50,000	33,050	50,000	50,000	-	0.00%
Public Participation	379,869	336,000	336,000	336,000	311,431	336,000	336,000	-	0.00%

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Remove Alien Vegetation	45,000	53,000	53,000	53,000	-	53,000	53,000	-	0.00%
Remove Eucalyptus Tree Main Rd	87,400	159,000	159,000	159,000	83,700	80,000	80,000	79,000	49.69%
Renewed Emphasys On Emerging Public Work	2,098,176	2,625,000	2,625,000	2,625,000	1,357,700	2,625,000	2,625,000	-	0.00%
Rental Housing Transfer Investigation	35,409	650,000	650,000	650,000	28,235	650,000	650,000	-	0.00%
Review Densification Study	-	250,000	250,000	250,000	-	250,000	250,000	-	0.00%
Rural Development Strategy	30,000	750,000	750,000	750,000	48,246	750,000	750,000	-	0.00%
Sdf Review Process	350,853	850,000	850,000	850,000	403,405	850,000	850,000	-	0.00%
Sector Plan:State Of Environment Report	43,887	52,500	52,500	52,500	-	52,500	52,500	-	0.00%
Simondium Rural Settlement Precinct Plan	(56,404)	-	-	-	-	-	-	-	#DIV/0!
Special Projects - Mayor	310,558	455,000	455,000	455,000	172,099	455,000	455,000	-	0.00%
Specialist Services	74,282	500,000	500,000	500,000	-	500,000	500,000	-	0.00%
Sports Events	30,746	60,000	60,000	60,000	38,905	60,000	60,000	-	0.00%
Survey Historic Buildings	-	200,000	200,000	200,000	-	200,000	200,000	-	0.00%
Vacation & Community Projects	42,765	58,500	58,500	48,022	-	20,000	20,000	28,022	58.35%
Vpuu Project	-	500,000	500,000	500,000	4,092	500,000	500,000	-	0.00%
Ward Committees	14,154	126,000	126,000	126,000	4,066	126,000	126,000	-	0.00%
Ward Projects 31 Wards	3,548,599	3,999,000	3,999,000	3,999,000	2,172,810	3,999,000	3,999,000	-	0.00%
Wellington Cbd Urban Revitalization Plan	-	350,000	350,000	550,000	-	550,000	550,000	-	0.00%
Wellington Industrial Park	-	450,000	450,000	450,000	82,041	450,000	450,000	-	0.00%
Womens Day	22,035	57,750	57,750	57,750	21,953	57,750	57,750	-	0.00%
Wsdp & Audit	165,000	514,250	514,250	514,250	-	514,250	514,250	-	0.00%
Wsdp/Wsdp Audit Reportss Etc.	321,000	276,937	276,937	276,937	-	276,937	276,937	-	0.00%

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Year End Function	143,555	168,000	168,000	168,000	161,100	168,000	168,000	-	0.00%
Youth Day	49,120	52,500	52,500	52,500	-	52,500	52,500	-	0.00%
157: Grants And Subsidies Paid	62,526,947	58,902,310	58,902,310	60,559,210	10,615,282	158,928,114	158,928,114	(98,368,904)	-162.43%
Arbour City	-	-	-	-	139,170	497,644	497,644	(497,644)	#DIV/0!
Conditional Grant Expenditure	3,087,960	-	-	-	-	-	-	-	#DIV/0!
Elec Serv	-	-	-	-	758,008	-	-	-	#DIV/0!
Elekt Masterplan	299,592	-	-	-	1,025,792	3,308,426	3,308,426	(3,308,426)	#DIV/0!
Equitable Share: Indigent Subsidy	-	-	-	-	-	60,384,291	60,384,291	(60,384,291)	#DIV/0!
Equitable Share: Indigent Subsidy: Eskom	-	-	-	-	-	1,329,400	1,329,400	(1,329,400)	#DIV/0!
Equitable Share: Indigent Subsidy: Rentals	-	-	-	-	-	13,919,790	13,919,790	(13,919,790)	#DIV/0!
Expanded Public Works	816,158	1,000,000	1,000,000	1,000,000	797,310	1,000,000	1,000,000	-	0.00%
Expensed Housing Inventory	9,924,178	-	-	-	-	7,093,576	7,093,576	(7,093,576)	#DIV/0!
Financial Management Support Grant	-	-	-	-	-	1,000,000	1,000,000	(1,000,000)	#DIV/0!
Fmg - Grant - National Treasury	1,300,000	1,450,000	1,450,000	1,450,000	18,037	1,450,000	1,450,000	-	0.00%
Grant Expenditure - Cdw'S	111,068	123,000	123,000	123,000	86,494	105,000	105,000	18,000	14.63%
Greenest Municipality 2013	-	-	-	-	-	126,777	126,777	(126,777)	#DIV/0!
Housing Projects	45,637,138	53,861,000	53,861,000	53,861,000	7,117,724	63,979,000	63,979,000	(10,118,000)	-18.79%
Maintenance And Construction Of Transport Grant	-	-	-	-	-	569,000	569,000	(569,000)	#DIV/0!
Mig Pmu Assistance	435,250	-	-	1,656,900	334,285	1,656,900	1,656,900	-	0.00%
Mpumelelo	-	-	-	-	-	40,000	40,000	(40,000)	#DIV/0!
Municipal Systems Improvement Grant	890,000	934,000	934,000	934,000	338,463	934,000	934,000	-	0.00%
Training Grant	25,604	1,534,310	1,534,310	1,534,310	-	1,534,310	1,534,310	-	0.00%

Description of Category and Item of Expenditure	Audited Expenditure 2013/2014	Original Budget 2014/2015	2014/2015 Adjustments Budget July 2014	2014/2015 Current Adjustments Budget (Virements Included)	Actual Expenditure for the 1st Six Months of 2014/2015	2014/15 Revised Projected Expenditure	2014/2015 Revised Adjustments Budget Expenditure	Positive / (Negative) Variance Between Current & Adjustments Budget	% Positive /(Negative) Variance
160: Loss On Sale Of Assets	2,431,753	-	-	-	-	5,000,000	5,000,000	(5,000,000)	#DIV/0!
Loss On Sale Of Assets	2,431,753	-	-	-	-	5,000,000	5,000,000	(5,000,000)	#DIV/0!
161: Contributions To/From Provisions	54,163,064	9,692,556	9,692,556	9,692,556	4,846,278	115,859,408	115,859,408	(106,166,852)	-1095.34%
Contribution To Leave Reserve	3,245,627	5,734,460	5,734,460	5,734,460	2,867,230	5,734,460	5,734,460	-	0.00%
Provision For Impairment : Fines Expense	47,178,806	-	-	-	-	51,848,198	51,848,198	(51,848,198)	#DIV/0!
Provision Land Fill Sites	3,738,631	3,958,096	3,958,096	3,958,096	1,979,048	58,276,750	58,276,750	(54,318,654)	-1372.34%
Grand Total	1,523,587,923	1,559,513,890	1,559,513,890	1,559,513,890	616,233,577	1,789,183,289	1,789,183,289	(229,669,399)	-14.73%

Annexure C:

Capital Adjustments Budget per Directorate, Cost Centre and Capital Item

Directorate / Cost Centre	Cost Centre Description	Vote Number	Capital Item Description	Original Budget 2014/2015	Roll-Overs Adjustments Budget 07/2014	2014/2015 Current Adjustments Budget (Roll-Overs & Virements included)	Actual and Committed Capital Expenditure 31/12/2014	% Actual and Committed Spending of Revised Capital Adjustments Budget	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Capital Adjustments Budget	2014/2015 Revised Grants	2014/2015 Revised External Loans	2014/2015 Revised CRR	Variance Between Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
01: Office of the Municipal Manager				11,308,225	11,225,404	10,652,377	113,011	6.22%	1,815,948	1,815,948	-	305,693	1,510,255	(9,409,456)	-83.82%
2001	Office of the Municipal Manager	200140601200	OFFICE FURNITURE & EQUIPMENT	-	-	1,501	1,420	94.60%	1,501	1,501	-	-	1,501	1,501	#DIV/0!
2001	Office of the Municipal Manager	200140682400	UNALLOCATED OPERATIONAL INFRASTRUCTURE ALLOCATION	2,308,225	2,221,428	1,771,900	53,241	3.68%	1,445,978	1,445,978	-	-	1,445,978	(775,450)	-34.91%
2001	Office of the Municipal Manager	200141005400	UNALLOCATED OPERATIONAL INFRASTRUCTURE ALLOCATION	9,000,000	8,941,200	8,816,200	-	0.00%	305,693	305,693	-	305,693	-	(8,635,507)	-96.58%
2115	Internal Audit	211540627300	OFFICE FURNITURE & EQUIPMENT	-	62,776	62,776	58,350	92.95%	62,776	62,776	-	-	62,776	-	0.00%
02: Financial Services				-	208,214	286,915	281,110	97.98%	286,915	286,915	-	58,800	228,115	78,701	37.80%
5005	Senior Manager: Financial Management Support	500540649500	DIRECTORATE: COMPUTER BUDGET	-	4,021	4,021	4,021	100.00%	4,021	4,021	-	-	4,021	-	0.00%
5005	Senior Manager: Financial Management Support	500560610600	DIRECTORATE: COMPUTER BUDGET	-	95,349	95,349	95,349	100.00%	95,349	95,349	-	-	95,349	-	0.00%
5015	Revenue	501540608200	OFFICE FURNITURE & EQUIPMENT	-	-	23,696	22,707	95.83%	23,696	23,696	-	-	23,696	23,696	#DIV/0!
5015	Revenue	501540681900	BUILDINGS: AIRCONDITIONERS	-	-	55,005	55,005	100.00%	55,005	55,005	-	-	55,005	55,005	#DIV/0!
5015	Revenue	501560610700	OFFICE FURNITURE & EQUIPMENT	-	50,044	50,044	45,228	90.38%	50,044	50,044	-	-	50,044	-	0.00%
5015	Revenue	501561009800	OFFICE EQUIPMENT: ELECTRONIC METER READING APPARATUS	-	58,800	58,800	58,800	100.00%	58,800	58,800	-	58,800	-	-	0.00%
03: Corporate Services				9,151,775	16,764,335	13,516,835	6,030,903	36.24%	16,642,757	16,642,757	-	9,896,396	6,746,361	(121,578)	-0.73%
1006	Executive Mayor	100640682700	UNALLOCATED LABOUR INTENSIVE WARD PROJECTS: WARDS	3,410,000	3,410,000	37,500	-	0.00%	37,500	37,500	-	-	37,500	(3,372,500)	-98.90%
2140	Communication	214061008600	INTANGIBLE ASSETS: WEBSITE DESIGN	-	89,700	89,700	89,659	99.95%	89,700	89,700	-	89,700	-	-	0.00%
3030	Information Communication Technology	303040635100	OFFICE EQUIPMENT: TELEPHONE HANDSETS	20,000	20,000	20,000	17,235	86.18%	20,000	20,000	-	-	20,000	-	0.00%
3030	Information Communication Technology	303040654300	ICT EQUIPMENT: COMPUTER RELATED (NEW AND REPLACEMENTS)	2,500,000	2,500,000	2,500,000	1,292,073	51.68%	2,500,000	2,500,000	-	-	2,500,000	-	0.00%
3030	Information Communication Technology	303040687100	INTANGIBLE ASSETS: SOFTWARE AND LICENCES	1,200,000	1,200,000	1,200,000	875,838	72.99%	1,200,000	1,200,000	-	-	1,200,000	-	0.00%
3030	Information Communication Technology	303060610000	COMPUTER BUDGET	-	599,885	599,885	599,885	100.00%	599,885	599,885	-	-	599,885	-	0.00%
3030	Information Communication Technology	303061013100	ICT EQUIP:COMMUNIC NETWORK(OPTIC FIBRE)	-	1,277,384	1,277,384	-	0.00%	1,277,384	1,277,384	-	1,277,384	-	-	0.00%
3030	Information Communication Technology	303061013200	ICT EQUIPM:COMPUTER RELATED(NEW&REPLACE)	-	1,591,709	1,591,709	1,591,709	100.00%	1,591,709	1,591,709	-	1,591,709	-	-	0.00%
3050	Mun. Buildings: Civic Centre (P)	3050410	OFFICE BUILDING:UPGRADING CIVIC CENTRE	-	-	-	-	0.00%	2,600,000	2,600,000	-	2,600,000	-	2,600,000	#DIV/0!
3050	Mun. Buildings: Civic Centre (P)	305040600700	OFFICE FURNITURE & EQUIPMENT	-	20,000	20,000	16,356	81.78%	20,000	20,000	-	-	20,000	-	0.00%
3050	Mun. Buildings: Civic Centre (P)	305040686900	BUILDINGS: UPGRADING OF CIVIC CENTRE (ELECTRICITY)	1,037,697	1,037,697	1,037,697	-	0.00%	1,037,697	1,037,697	-	-	1,037,697	-	0.00%
3050	Mun. Buildings: Civic Centre (P)	305040687400	FIRE DETECTION AND PREVENTION SYSTEM	500,000	500,000	500,000	-	0.00%	500,000	500,000	-	-	500,000	-	0.00%
3050	Mun. Buildings: Civic Centre (P)	305041044800	BUILDINGS: UPGRADING OF CIVIC CENTRE (AIRCONDITIONERS)	-	-	125,000	124,800	99.84%	125,000	125,000	-	125,000	-	125,000	#DIV/0!
3050	Mun. Buildings: Civic Centre (P)	305060610100	BUILDINGS:UPGRADING OF CIVIC CENTRE	-	121,279	121,279	117,248	96.68%	121,279	121,279	-	-	121,279	-	0.00%
3050	Mun. Buildings: Civic Centre (P)	305061009100	BUILDINGS: UPGRADING OF CIVIC CENTRE (ELECTRICAL)	-	964,655	964,655	963,739	99.91%	964,655	964,655	-	964,655	-	-	0.00%
3050	Mun. Buildings: Civic Centre (P)	305061013300	BUILDINGS:UPGRADE OF CIVIC CENTRE ELECR	-	676,895	676,895	62	0.01%	676,895	676,895	-	676,895	-	-	0.00%
3050	Mun. Buildings: Civic Centre (P)	305061013400	OFFICE BUILDING:UPGRADING CIVIC CENTRE	-	2,227,753	2,227,753	299,000	13.42%	2,227,753	2,227,753	-	2,227,753	-	-	0.00%
3060	Mun. Buildings: Land and Buildings (P)	306061013500	BUILDINGS:UPGRADE LEASE PROPERTIES	-	43,300	43,300	43,300	100.00%	43,300	43,300	-	43,300	-	-	0.00%
3090	Mun Buildings: Sentrasure	3090410	EXTENSION TO MARKET STREET BUILDING	-	-	-	-	0.00%	300,000	300,000	-	300,000	-	300,000	#DIV/0!
3105	Corporate Services : Human Resource	310540687300	ICT EQUIPMENT: TIME & ATTENDENCE SYSTEM: OFFICE BUILDINGS	484,078	484,078	484,078	-	0.00%	710,000	710,000	-	-	710,000	225,922	46.67%
04: Planning and Economic Development				500,000	2,908,540	2,908,540	2,371,567	81.54%	2,908,540	2,908,540	-	2,908,540	-	-	0.00%
2135	Local Economic Development and Tourism	213541008100	INFORMAL TRADING STRUCTURES: PAARL CBD	-	-	450,000	-	0.00%	450,000	450,000	-	450,000	-	450,000	#DIV/0!
2135	Local Economic Development and Tourism	213541068600	REFURBISHMENT OF IKHWEZI CENTRE	500,000	500,000	50,000	548	1.10%	50,000	50,000	-	50,000	-	(450,000)	-90.00%
2135	Local Economic Development and Tourism	213561012800	EXTENSION OF MBEKWENI BUSINESS HIVE	-	35,337	35,337	22,219	62.88%	35,337	35,337	-	35,337	-	-	0.00%

Directorate / Cost Centre	Cost Centre Description	Vote Number	Capital Item Description	Original Budget 2014/2015	Roll-Overs Adjustments Budget 07/2014	2014/2015 Current Adjustments Budget (Roll-Overs & Virements included)	Actual and Committed Capital Expenditure 31/12/2014	% Actual and Committed Spending of Revised Capital Adjustments Budget	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Capital Adjustments Budget	2014/2015 Revised Grants	2014/2015 Revised External Loans	2014/2015 Revised CRR	Variance Between Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
2135	Local Economic Development and Tourism	213561012900	INFORMAL TRADING STRUCTURES:DRAKENSTEIN	-	217,795	217,795	217,795	100.00%	217,795	217,795	-	217,795	-	-	0.00%
2135	Local Economic Development and Tourism	213561013000	REFURBISHMENT OF IKHWEZI	-	2,155,408	2,155,408	2,131,005	98.87%	2,155,408	2,155,408	-	2,155,408	-	-	0.00%
05: Community Services				39,127,531	49,295,698	50,740,303	10,029,809	18.23%	55,005,747	55,005,747	7,048,842	37,962,459	9,994,446	5,710,049	11.58%
3045	Mun. Buildings: Community Hall (s)	304541038900	COMMUNITY HALL AT SARON	100,000	100,000	100,000	46,958	46.96%	100,000	100,000	-	100,000	-	-	0.00%
3055	Mun. Buildings: Community Hall (P)	305541038200	UPGRADING OF FAIRYLAND HALL	200,000	200,000	200,000	104,298	52.15%	200,000	200,000	-	200,000	-	-	0.00%
3080	Mun. Buildings: Town Hall (W)	308061013600	UPGRADE OF ELECTRICITY	-	9,236	9,236	9,235	99.99%	9,236	9,236	-	9,236	-	-	0.00%
4001	Executive Manager: Community Services	400140611800	OFFICE FURNITURE & EQUIPMENT	-	-	4,575	4,575	100.00%	4,575	4,575	-	-	4,575	4,575	#DIV/0!
4005	Deputy Executive Manager: Protection Services	400540633400	GENERAL EQUIPMENT: CPF / NEIGHBOURHOOD WATCHES	50,000	50,000	50,000	-	0.00%	50,000	50,000	-	-	50,000	-	0.00%
4105	Protective Services - Traffic	4105432	VEHICLE IMPOUND	-	-	-	-	0.00%	2,407,000	2,407,000	2,407,000	-	-	2,407,000	#DIV/0!
4105	Protective Services - Traffic	410540612400	OFFICE FURNITURE & EQUIPMENT	-	-	47,581	-	0.00%	47,581	47,581	-	-	47,581	47,581	#DIV/0!
4200	Fire and Civil Defence Services	420040614500	MEDICAL EQUIPMENT	25,000	25,000	25,000	7,784	31.13%	25,000	25,000	-	-	25,000	-	0.00%
4200	Fire and Civil Defence Services	420060610200	BUILDINGS : AIRCONDITIONERS	-	68,410	68,410	68,410	100.00%	68,410	68,410	-	-	68,410	-	0.00%
4305	Community Development	430540653600	ECD INFRASTRUCTURE (DRAKENSTEIN)	424,000	424,000	424,000	132,937	31.35%	424,000	424,000	-	-	424,000	-	0.00%
4305	Community Development	430540664100	ADDITIONS TO MULTI-PURPOSE CENTER (MBEKWENI)	44,940	44,940	44,940	95	0.21%	44,940	44,940	-	-	44,940	-	0.00%
4305	Community Development	430540664300	GENERAL EQUIPMENT: COMMUNITY SQUARES	17,530	17,530	17,530	-	0.00%	17,530	17,530	-	-	17,530	-	0.00%
4305	Community Development	430540664400	UPGRADE SOUP KITCHENS	116,865	116,865	116,865	65,750	56.26%	116,865	116,865	-	-	116,865	-	0.00%
4305	Community Development	430540664500	EQUIPMENT FOR SOUP KITCHENS	40,903	40,903	40,903	9,841	24.06%	40,903	40,903	-	-	40,903	-	0.00%
4305	Community Development	430540686800	VPUU PROJECT INFRASTRUCTURE	500,000	500,000	500,000	-	0.00%	500,000	500,000	-	-	500,000	-	0.00%
4305	Community Development	430540687200	TOOLS & EQUIPMENT: ASSETS & SKILLS EQUIPMENT	350,595	350,595	350,595	-	0.00%	350,595	350,595	-	-	350,595	-	0.00%
4305	Community Development	430540688400	W02:NAGSKUILG INFRASTRUCTURE SLEEP WASH	-	-	35,000	-	0.00%	35,000	35,000	-	-	35,000	35,000	#DIV/0!
4305	Community Development	430540689000	W05:PURCHASE CONTAINER FOR WARD COMMITTEE	-	-	55,000	-	0.00%	55,000	55,000	-	-	55,000	55,000	#DIV/0!
4305	Community Development	430540689100	W06:SOUP KITCHEN	-	-	95,000	-	0.00%	95,000	95,000	-	-	95,000	95,000	#DIV/0!
4305	Community Development	430540690200	W12:CONTAINER FOR SOUP KITCHEN	-	-	110,000	-	0.00%	110,000	110,000	-	-	110,000	110,000	#DIV/0!
4305	Community Development	430540690300	W13:NEIGHBOURHOOD WATCH EQUIPMENT	-	-	5,000	4,825	96.50%	5,000	5,000	-	-	5,000	5,000	#DIV/0!
4305	Community Development	430540693700	W25:EQUIPMENT NEIGHBOURHOOD & FARM WATCH	-	-	10,000	-	0.00%	10,000	10,000	-	-	10,000	10,000	#DIV/0!
4305	Community Development	430540694100	W28:PURCHASE 2CONTAINERS SONOP RONWE SCH	-	-	110,000	-	0.00%	110,000	110,000	-	-	110,000	110,000	#DIV/0!
4305	Community Development	430540694800	W01:PURCH 2X12 CONTAINERS SIMOND PRIMARY	-	-	110,000	-	0.00%	110,000	110,000	-	-	110,000	110,000	#DIV/0!
4305	Community Development	430540694900	W05:PURCH WHEELY REFUSE BINS DEP N FAMILY	-	-	20,000	-	0.00%	20,000	20,000	-	-	20,000	20,000	#DIV/0!
4305	Community Development	430540695000	W05:CONTRIBUTION TO MUN SOUP KITCHEN	-	-	30,000	-	0.00%	30,000	30,000	-	-	30,000	30,000	#DIV/0!
4305	Community Development	430540696200	W29:JOB CREATION NUMBERING OF HOUSES	-	-	10,000	-	0.00%	10,000	10,000	-	-	10,000	10,000	#DIV/0!
4305	Community Development	430540696300	W29:SHELTER FROM RAIN ST ALBANS&WELL PR	-	-	30,000	-	0.00%	30,000	30,000	-	-	30,000	30,000	#DIV/0!
4305	Community Development	430541045600	MULTI-PURPOSE CENTRE PAARL EAST	116,865	116,865	116,865	85,701	73.33%	116,865	116,865	-	116,865	-	-	0.00%
4305	Community Development	430541045800	UPGRADE COMMUNITY SQUARES (DRAKENSTEIN)	106,000	106,000	106,000	14,440	13.62%	106,000	106,000	-	106,000	-	-	0.00%
4305	Community Development	430560610300	ECD INFRASTRUCTURE (DRAKENSTEIN)	-	20,000	20,000	20,000	100.00%	20,000	20,000	-	-	20,000	-	0.00%
4305	Community Development	430561015800	W1:INSTALLATION IT CENTRE SIMONDUM RDO	-	46,140	46,140	-	0.00%	46,140	46,140	-	46,140	-	-	0.00%
4305	Community Development	430561015900	W1:INSTALLATION IT CENTRE SUID AGTER PRL	-	46,140	46,140	-	0.00%	46,140	46,140	-	46,140	-	-	0.00%
4305	Community Development	430561016000	W9:PURCHASE OF NEIGHBOURHOOD WATCH EQUIP	-	4,023	4,023	-	0.00%	4,023	4,023	-	4,023	-	-	0.00%

Directorate / Cost Centre	Cost Centre Description	Vote Number	Capital Item Description	Original Budget 2014/2015	Roll-Over Adjustments Budget 07/2014	2014/2015 Current Adjustments Budget (Roll-Over & Virements included)	Actual and Committed Capital Expenditure 31/12/2014	% Actual and Committed Spending of Revised Capital Adjustments Budget	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Capital Adjustments Budget	2014/2015 Revised Grants	2014/2015 Revised External Loans	2014/2015 Revised CRR	Variance Between Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
4305	Community Development	430561016100	W11:EQUIPM FOR SOUP KITCHEN SAFMARINE	-	12,383	12,383	-	0.00%	12,383	12,383	-	12,383	-	-	0.00%
4305	Community Development	430561016200	W25:NEIGHBOURHOOD WATCH PURCH EQUIPMENT	-	5,000	5,000	-	0.00%	5,000	5,000	-	5,000	-	-	0.00%
4305	Community Development	430561016300	W28:PURCHASE 12M CONTAINER RONWE PRIMARY	-	44,251	44,251	33,918	76.65%	44,251	44,251	-	44,251	-	-	0.00%
4305	Community Development	430561016400	W28:PURCHASE 12M CONTAINER SONOP PRIMARY	-	50,000	50,000	33,918	67.84%	50,000	50,000	-	50,000	-	-	0.00%
4305	Community Development	430561016500	W8:EQUIP STRUCTURE FOR SOUP KITCHEN	-	100,000	100,000	45,708	45.71%	100,000	100,000	-	100,000	-	-	0.00%
4315	Mun. Buildings: Saron	431541038400	COMMUNITY HALL AND FACILITIES: SARON	250,000	250,000	250,000	-	0.00%	250,000	250,000	-	250,000	-	-	0.00%
4320	Mun. Buildings: Simondium	432041038500	COMMUNITY HALL AND FACILITIES: SIMONDUIUM	250,000	250,000	250,000	-	0.00%	250,000	250,000	-	250,000	-	-	0.00%
4400	Library: Administration	440040673800	SATELITE LIBRARIES UPGRADE	5,000	5,000	-	-	#DIV/0!	-	-	-	-	-	(5,000)	-100.00%
4400	Library: Administration	440040674100	NEW SATELITE LIBRARIES (DRAKENSTEIN)	60,000	173,000	173,000	172,930	99.96%	173,000	173,000	-	-	173,000	-	0.00%
4400	Library: Administration	440043216700	OFFICE FURNITURE & EQUIPMENT	-	-	-	20,500	75.64%	27,102	27,102	27,102	-	-	27,102	#DIV/0!
4400	Library: Administration	440043217000	ICT EQUIPMENT:PROXIMA	-	-	-	6,270	100.00%	6,270	6,270	6,270	-	-	6,270	#DIV/0!
4400	Library: Administration	440043300500	OFFICE FURNITURE & EQUIPMENT	-	-	-	-	0.00%	116,628	116,628	116,628	-	-	116,628	#DIV/0!
4405	Library : Van Wyksvlei	440540635400	UPGRADING OF LIBRARY	70,000	70,000	91,284	87,914	96.31%	91,284	91,284	-	-	91,284	21,284	30.41%
4410	Library : Drakenstein	441040640100	UPGRADING OF LIBRARY	55,000	27,000	23,534	23,533	100.00%	23,534	23,534	-	-	23,534	(3,466)	-12.84%
4415	Library : Gouda	441540622600	UPGRADING OF LIBRARY	10,000	10,000	9,902	9,901	99.99%	9,902	9,902	-	-	9,902	(98)	-0.98%
4420	Library : Jan van Riebeeck	442040626800	UPGRADING OF LIBRARY	10,000	10,000	7,280	7,280	100.00%	7,280	7,280	-	-	7,280	(2,720)	-27.20%
4425	Library : Mbekweni	442540636000	UPGRADING OF LIBRARY	85,000	-	-	-	#DIV/0!	-	-	-	-	-	-	#DIV/0!
4430	Library : Millstreet	443040638600	UPGRADING OF LIBRARY	25,000	25,000	25,000	23,375	93.50%	25,000	25,000	-	-	25,000	-	0.00%
4435	Library : Saron	443540637900	UPGRADING OF LIBRARY	10,000	10,000	-	-	#DIV/0!	-	-	-	-	-	(10,000)	-100.00%
4610	Parks & Recreation : Parks (W)	461040642300	DEVELOP TOURISM GARDERNS (WELLINGTON)	30,000	30,000	30,000	24,096	80.32%	30,000	30,000	-	-	30,000	-	0.00%
4610	Parks & Recreation : Parks (W)	461041046200	PLAYGROUND EQUIPMENT FOR PARKS	100,000	100,000	100,000	83,849	83.85%	100,000	100,000	-	100,000	-	-	0.00%
4610	Parks & Recreation : Parks (W)	461041046300	PLAYGROUND DEVELOPMENT	250,000	250,000	250,000	-	0.00%	250,000	250,000	-	250,000	-	-	0.00%
4620	Parks & Recreation : Playgrounds (P)	462040601800	BEAUTIFICATION OF TOWN ENTRANCES (PAARL)	56,200	56,200	56,200	-	0.00%	56,200	56,200	-	-	56,200	-	0.00%
4620	Parks & Recreation : Playgrounds (P)	462040688300	W02:FLOWER BOXES FOR TOWN BEAUTIFICATION	-	-	10,000	-	0.00%	10,000	10,000	-	-	10,000	10,000	#DIV/0!
4620	Parks & Recreation : Playgrounds (P)	462041046400	PLAYGROUND EQUIPMENT FOR PARKS	200,000	200,000	188,500	137,016	72.69%	188,500	188,500	-	188,500	-	(11,500)	-5.75%
4620	Parks & Recreation : Playgrounds (P)	462041046500	PLAYGROUND DEVELOPMENT	265,000	265,000	265,000	-	0.00%	265,000	265,000	-	265,000	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	4625410	CONSTRUCTION OF CANOE CLUB ON ERF 8431, PAARL	-	-	-	-	0.00%	1,605,300	1,605,300	-	1,605,300	-	1,605,300	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540617800	UPGRADING OF MBEKWENI SPORTS AND RUGBY STADIUM	650,000	650,000	650,000	271,657	41.79%	650,000	650,000	-	-	650,000	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462540643400	UPGRADING OF FAURE STREET MAIN PAVILLION	-	-	250,000	-	0.00%	250,000	250,000	-	-	250,000	250,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540689500	W07:2X2 CRICKET PITCHES FOR CHILDREN	-	-	50,000	-	0.00%	50,000	50,000	-	-	50,000	50,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540689600	W09:UPGRADE PARKS IN WARD	-	-	110,000	-	0.00%	110,000	110,000	-	-	110,000	110,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540690000	W09:UPGRADE PARKS IN WARD	-	-	30,000	25,338	84.46%	30,000	30,000	-	-	30,000	30,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540690100	W11:UPGRADE PLAY PARKS AND ENTRANCE WARD	-	-	110,000	-	0.00%	110,000	110,000	-	-	110,000	110,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540690400	W13:UPGRADE PARKS HANSEL PRELUDE RHAPSO	-	-	105,000	-	0.00%	105,000	105,000	-	-	105,000	105,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540691100	W15:JAN PHILLIPS MOUNT ROAD INFO BOARDS	-	-	20,000	-	0.00%	20,000	20,000	-	-	20,000	20,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540691200	W15:GROENVLEI PARK-UPGRADING OF PARK	-	-	10,000	-	0.00%	10,000	10,000	-	-	10,000	10,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540691300	W15:TERBLANCE STREET PARK UPGRADING	-	-	10,000	-	0.00%	10,000	10,000	-	-	10,000	10,000	#DIV/0!

Directorate / Cost Centre	Cost Centre Description	Vote Number	Capital Item Description	Original Budget 2014/2015	Roll-Overs Adjustments Budget 07/2014	2014/2015 Current Adjustments Budget (Roll-Overs & Virements included)	Actual and Committed Capital Expenditure 31/12/2014	% Actual and Committed Spending of Revised Capital Adjustments Budget	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Capital Adjustments Budget	2014/2015 Revised Grants	2014/2015 Revised External Loans	2014/2015 Revised CRR	Variance Between Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
4625	Parks & Recreation : Sports Grounds (P)	462540692000	W17:TAR OF INFORMAL NETBALL COURT DROMME	-	-	25,000	-	0.00%	25,000	25,000	-	-	25,000	25,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540692700	W21:UPGRADE PLAY PARK MAGNOLIA STR PARK	-	-	10,000	-	0.00%	10,000	10,000	-	-	10,000	10,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540692900	W22:CRICKET PITCHES UPGRADING MONTE AMBAG	-	-	20,000	-	0.00%	20,000	20,000	-	-	20,000	20,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540693200	W25:BENCHES PARKS HIBISCUS DISA MAGNOLIA	-	-	15,000	-	0.00%	15,000	15,000	-	-	15,000	15,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540693300	W25:TREES&PLANTS AT PARKS HIBISCUS DISA	-	-	5,000	-	0.00%	5,000	5,000	-	-	5,000	5,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540693400	W25:UPGRADE OF IRRIGATION DISA HIBISCUS	-	-	10,000	-	0.00%	10,000	10,000	-	-	10,000	10,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540693500	W25:NETBALL COURT FENCE NEDERBURG HIGHS	-	-	40,000	-	0.00%	40,000	40,000	-	-	40,000	40,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540694200	W30:FENCING OF WATERMILL IN DAM STREET	-	-	110,000	-	0.00%	110,000	110,000	-	-	110,000	110,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540694600	W31:PARK WITH BRAAI FACILITY GOUDA WEST	-	-	96,000	-	0.00%	96,000	96,000	-	-	96,000	96,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540695600	W16:NEW PLAY PARK EQUIPM TULANI NTLANZAN	-	-	90,000	-	0.00%	90,000	90,000	-	-	90,000	90,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462540695700	W16:UPGRADE PLAY PARK IN ZATSHOBA FENCE	-	-	10,000	-	0.00%	10,000	10,000	-	-	10,000	10,000	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462541025600	SOCCERFIELD (PAARL / MBEKWENI)	-	-	11,500	-	0.00%	11,500	11,500	-	11,500	-	11,500	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462541039000	DAL SPORTS STADIUM: UPGRADING FACILITY	500,000	500,000	500,000	-	0.00%	500,000	500,000	-	500,000	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462541047000	TARTAN TRACK: DALJOSAPHAT STADIUM	7,897,766	7,897,766	7,897,766	-	0.00%	7,897,766	7,897,766	-	7,897,766	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462541047200	WALL AT WELTEVREDE SPORTS GROUNDS	2,806,825	-	-	-	#DIV/0!	-	-	-	-	-	-	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462541072600	UPGRADING WELTEVREDE SPORTS GROUNDS	-	2,806,825	2,806,825	145,121	5.17%	2,806,825	2,806,825	-	2,806,825	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462543201300	WALL AT WELTEVREDE SPORTS GROUNDS (MIG)	2,763,158	-	-	-	#DIV/0!	-	-	-	-	-	-	#DIV/0!
4625	Parks & Recreation : Sports Grounds (P)	462543215500	FACILITIES FOR SPORT ACADEMY AT DALJOSAPHAT STADIUM (SPORT)	131,579	131,579	131,579	-	0.00%	131,579	131,579	131,579	-	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462543216600	UPGRADING WELTEVREDE SPORTS GROUNDS	-	2,763,158	3,420,093	-	0.00%	2,763,158	2,763,158	2,763,158	-	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462560610400	UPGRADING CRICKET PITCHES(PAARL)	-	58,000	58,000	58,000	100.00%	58,000	58,000	-	-	58,000	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561013700	SOCCERFIELD(PAARL/MBEKWENI)	-	306,443	306,443	278,694	90.94%	306,443	306,443	-	306,443	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561013800	W22:UPGRADE RESTROOM PAARL HUGUE TENNIS	-	55,000	55,000	45,046	81.90%	55,000	55,000	-	55,000	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561013900	UPGRADE MBEKWENI PAVILLION & CLOAK ROOM	-	5,396	5,396	4,733	87.72%	5,396	5,396	-	5,396	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561014000	TARTAN TRACK:DALJOSAPHAT STADIUM	-	1,124,825	1,124,825	624,902	55.56%	1,124,825	1,124,825	-	1,124,825	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561014100	WALL AT WELTEVREDE SPORTS GROUNDS	-	1,994,044	1,994,044	1,982,404	99.42%	1,994,044	1,994,044	-	1,994,044	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561014200	W31:CONSTR SMALL PAVILION GOUDA SPORTS	-	54,000	54,000	25,200	46.67%	54,000	54,000	-	54,000	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561016600	W5:DEV OF A PLAY PARK IN PHOLANI STREET	-	18,843	18,843	-	0.00%	18,843	18,843	-	18,843	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561016700	W9:UPGRADING OF P-BLOK PARK CONSTRUCTION	-	21,432	21,432	-	0.00%	21,432	21,432	-	21,432	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561016800	W10:CRICKET PITCH@CAVERNELIS & TARENTAAL	-	50,000	50,000	49,600	99.20%	50,000	50,000	-	50,000	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561016900	W10:BEAUTIFICATIONOF TULP&GANS STR PARK	-	1,872	1,872	-	0.00%	1,872	1,872	-	1,872	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561017000	W11:BEAUTIFICATION OF PLAY PARKS	-	18,639	18,639	-	0.00%	18,639	18,639	-	18,639	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561017100	W11:BEAUTIFICATION ENTRANCES NEWTON VWK	-	22,504	22,504	-	0.00%	22,504	22,504	-	22,504	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561017200	W12:UPGRADE MAYANDA STREET PLAY PARK	-	4,440	4,440	-	0.00%	4,440	4,440	-	4,440	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561017300	W12:UPGRADE PARK BETWEEN F&G BLOK UMNYAM	-	10,886	10,886	-	0.00%	10,886	10,886	-	10,886	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561017400	W12:UPGRADE PARK BETWEEN K&M BLOK AMAFU	-	3,427	3,427	-	0.00%	3,427	3,427	-	3,427	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561017500	W13:UPGRADE OF PLAY PARKS IN WARD	-	42,436	42,436	-	0.00%	42,436	42,436	-	42,436	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561017600	W14:UPGRADE OF VOSLOO STREET PLAY PARK	-	5,043	5,043	-	0.00%	5,043	5,043	-	5,043	-	-	0.00%

Directorate / Cost Centre	Cost Centre Description	Vote Number	Capital Item Description	Original Budget 2014/2015	Roll-Over Adjustments Budget 07/2014	2014/2015 Current Adjustments Budget (Roll-Over & Virements included)	Actual and Committed Capital Expenditure 31/12/2014	% Actual and Committed Spending of Revised Capital Adjustments Budget	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Capital Adjustments Budget	2014/2015 Revised Grants	2014/2015 Revised External Loans	2014/2015 Revised CRR	Variance Between Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
4625	Parks & Recreation : Sports Grounds (P)	462561017700	W19:PURCHASE OF PLAY EQUIPM KEURTJIE	-	4,145	4,145	-	0.00%	4,145	4,145	-	4,145	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561017800	W19:SECURING OPEN SPACES BLOMMEDAL AREA	-	9,207	9,207	-	0.00%	9,207	9,207	-	9,207	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561017900	W20:UPGRADE ROOILAND BOUHEMIA & BOUGAIN	-	27,333	27,333	24,320	88.98%	27,333	27,333	-	27,333	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561018000	W20:UPGRADE PARK IN DAHNE STR BASK BALL	-	14,391	14,391	3,339	23.20%	14,391	14,391	-	14,391	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561018100	W22:PLAYPARK UPGRADE BOSBOK	-	7,830	7,830	-	0.00%	7,830	7,830	-	7,830	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561018200	W22:CRICKET SCOREBOARD AMBAGSVALLEI BOX	-	16,000	16,000	8,640	54.00%	16,000	16,000	-	16,000	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561018300	W25:INSTALLATION OF PLAY PARK EQUIPMENT	-	25,995	25,995	24,800	95.40%	25,995	25,995	-	25,995	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561018400	W26:DEVELOPMENT OF CRICKET PITCHES	-	25,000	25,000	24,800	99.20%	25,000	25,000	-	25,000	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561018500	W26:MINI PLAYPARK(KIEWIETS FLATS)	-	4,395	4,395	-	0.00%	4,395	4,395	-	4,395	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561018600	W27:CRICKET PITCHES	-	8,730	8,730	-	0.00%	8,730	8,730	-	8,730	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561018700	W27:AFDAK/SHADE AMSTELHOF DESMORE PARK	-	1,260	1,260	-	0.00%	1,260	1,260	-	1,260	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561018800	W29:SMALL PARK PIET RETIEF BLOU VLEI ST	-	11,613	11,613	-	0.00%	11,613	11,613	-	11,613	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561018900	W30:FENCE GARDEN IN CLAIRMONT STREET	-	31,542	31,542	-	0.00%	31,542	31,542	-	31,542	-	-	0.00%
4625	Parks & Recreation : Sports Grounds (P)	462561019000	W31:PURCHASE GYM EQUIPM ALL SPORT CODES	-	46,000	46,000	-	0.00%	46,000	46,000	-	46,000	-	-	0.00%
4630	Parks & Recreation : Sports Grounds (W)	463040613700	HOCKEY & SOCCER GOAL POSTS	50,000	50,000	-	-	#DIV/0!	-	-	-	-	-	(50,000)	-100.00%
4635	Parks & Recreation : Sports Grounds (S)	4635432	CLOAKROOMS/ ABLUTION FACILITIES AT HERMON SPORTGROUNDS (MIG)	-	-	-	-	0.00%	656,935	656,935	656,935	-	-	656,935	#DIV/0!
4635	Parks & Recreation : Sports Grounds (S)	463543215200	CLOAKROOMS/ ABLUTION FACILITIES AT HERMON SPORTGROUNDS (MIG)	1,597,105	1,597,105	940,170	91,002	9.68%	940,170	940,170	940,170	-	-	(656,935)	-41.13%
4645	Parks & Recreation : Arboretum (P)	464540645600	UPGRADING OF ARBORETUM	95,000	95,000	95,000	82,339	86.67%	95,000	95,000	-	-	95,000	-	0.00%
4655	Parks & Recreation : Paarl Mountain Nature Reserve	465541047500	UPGRADING OF JAN PHILLIPS ROAD	200,000	200,000	200,000	-	0.00%	200,000	200,000	-	200,000	-	-	0.00%
4655	Parks & Recreation : Paarl Mountain Nature Reserve	465561019100	UPGRADING OF JAN PHILLIPS ROAD	-	84,874	84,874	-	0.00%	84,874	84,874	-	84,874	-	-	0.00%
4660	Parks & Recreation : Trees and Grass Cuttings (P)	466040677400	UPGRADE VICTORIA PARK (PAARL)	127,200	127,200	127,200	-	0.00%	127,200	127,200	-	-	127,200	-	0.00%
4660	Parks & Recreation : Trees and Grass Cuttings (P)	466041015200	WATER FUN PARK (NEW ORLEANS)	2,000,000	2,000,000	2,000,000	-	0.00%	2,000,000	2,000,000	-	2,000,000	-	-	0.00%
4660	Parks & Recreation : Trees and Grass Cuttings (P)	466060610500	WATER FUN PARK(NEW ORLEANS)	-	297,544	297,544	295,080	99.17%	297,544	297,544	-	-	297,544	-	0.00%
4710	Swimming Pool : Klein Drakenstein (P)	471040615600	UPGRADE SWIMMING POOL & EQUIPMENT	35,000	35,000	35,000	11,090	31.69%	35,000	35,000	-	-	35,000	-	0.00%
4710	Swimming Pool : Klein Drakenstein (P)	471040616300	REPLACE FILTERS : DRAKENSTEIN	300,000	300,000	100,000	-	0.00%	100,000	100,000	-	-	100,000	(200,000)	-66.67%
4710	Swimming Pool : Klein Drakenstein (P)	471041035100	UPGRADING BUILDINGS (DRAKENSTEIN)	300,000	300,000	300,000	141,348	47.12%	300,000	300,000	-	300,000	-	-	0.00%
4805	Cemetries (P)	480540694700	W29:UPGRADE GRAVEYARD FRONT STREET	-	-	50,000	-	0.00%	50,000	50,000	-	-	50,000	50,000	#DIV/0!
6045	Housing Office : Paarl East	604540692500	W20:MATERIAL TO UPGRADE MUNICIPAL FLATS	-	-	110,000	45,112	41.01%	110,000	110,000	-	-	110,000	110,000	#DIV/0!
6045	Housing Office : Paarl East	604541048700	UPGRADING OWN RENTAL STOCK	1,200,000	1,200,000	1,200,000	897,255	74.77%	1,200,000	1,200,000	-	1,200,000	-	-	0.00%
6045	Housing Office : Paarl East	604561019200	W19:CONSTR OF TAR SURFACES MIMOSA LA UWA	-	30,500	30,500	-	0.00%	30,500	30,500	-	30,500	-	-	0.00%
6045	Housing Office : Paarl East	604561019300	UPGRADING OF OWN RENTAL STOCK	-	412,534	412,534	-	0.00%	412,534	412,534	-	412,534	-	-	0.00%
6050	Housing Office : Mbekweni	605040687000	WATER METERS AND CONNECTIONS AMSTELHOF	1,600,000	1,600,000	1,600,000	1,596,493	99.78%	1,600,000	1,600,000	-	-	1,600,000	-	0.00%
6050	Housing Office : Mbekweni	605041038600	DROMMEDARIS BOUNDARY WALL	1,400,000	1,400,000	1,400,000	-	0.00%	1,400,000	1,400,000	-	1,400,000	-	-	0.00%
6050	Housing Office : Mbekweni	605060601800	LAND ACQUISITION & BULK SERVICES	-	96,071	96,071	96,071	100.00%	96,071	96,071	-	-	96,071	-	0.00%
6050	Housing Office : Mbekweni	605061014300	DROMMEDARIS STORMWATER CHANNEL	-	2,528,694	2,528,694	-	0.00%	2,528,694	2,528,694	-	2,528,694	-	-	0.00%
6050	Housing Office : Mbekweni	605061014400	CES 19/20 KINGSTON TOWN & INFRASTRUCTURE	-	1,149,744	1,036,305	-	0.00%	1,036,305	1,036,305	-	1,036,305	-	(113,439)	-9.87%
6050	Housing Office : Mbekweni	605061014500	LAND ACQUISITION & BULK SERVICES	-	507,952	507,952	507,873	99.98%	507,952	507,952	-	507,952	-	-	0.00%

Directorate / Cost Centre	Cost Centre Description	Vote Number	Capital Item Description	Original Budget 2014/2015	Roll-Over Adjustments Budget 07/2014	2014/2015 Current Adjustments Budget (Roll-Over & Virements included)	Actual and Committed Capital Expenditure 31/12/2014	% Actual and Committed Spending of Revised Capital Adjustments Budget	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Capital Adjustments Budget	2014/2015 Revised Grants	2014/2015 Revised External Loans	2014/2015 Revised CRR	Variance Between Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
8330	Cleansing : Refuse Removal	833040644500	REFUSE CONTAINERS (WHEELY & POLE BINS)	250,000	250,000	250,000	238,034	95.21%	250,000	250,000	-	-	250,000	-	0.00%
8330	Cleansing : Refuse Removal	833040647700	IMPLEMENTATION OF IWMP PROJECTS	100,000	100,000	100,000	93,014	93.01%	100,000	100,000	-	-	100,000	-	0.00%
8330	Cleansing : Refuse Removal	833041038800	REBUILD ACCESS ROAD TO WELLINGTON LANDFILL SITE	2,000,000	-	-	-	#DIV/0!	-	-	-	-	-	-	#DIV/0!
8335	Cleansing : Refuse Removal	833540680600	FENCING AT MAIN DEPOT (TRANSFER STATION)	1,750,000	1,750,000	1,693,032	-	0.00%	1,693,032	1,693,032	-	-	1,693,032	(56,968)	-3.26%
8335	Cleansing : Refuse Removal	833540680700	REHABILITATE ENTRANCE TO TRANSFER STATION	850,000	850,000	850,000	-	0.00%	850,000	850,000	-	-	850,000	-	0.00%
8335	Cleansing : Refuse Removal	833541038700	CONSTRUCTION OF DROP-OFF, CHIPPING AND CRUSHING AREA: WELLINGTO	3,700,000	5,700,000	5,700,000	532,590	9.34%	5,700,000	5,700,000	-	5,700,000	-	-	0.00%
8335	Cleansing : Refuse Removal	833541057500	CONSTRUCTION OF THE WELLINGTON LANDFILL LEACHATE FACILITY	3,000,000	3,000,000	3,000,000	-	0.00%	3,000,000	3,000,000	-	3,000,000	-	-	0.00%
8335	Cleansing : Refuse Removal	833561015400	CONSTRUCTION OF WELLNGTON LANDFILL LEAC	-	624,000	520,856	520,855	83.47%	624,000	624,000	-	624,000	-	-	0.00%
06: Infrastructure Services				224,733,609	258,596,267	260,893,488	87,518,885	32.91%	265,951,927	265,951,927	54,703,888	201,819,119	9,428,920	7,355,660	2.84%
7005	Deputy Executive Manager: Electro-Technical Engineer	700561019400	W16:STREET LIGHTS UNATHI,THEMBANI,DROMME	-	67,242	67,242	-	0.00%	67,242	67,242	-	67,242	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701540618200	PUBLIC LIGHTING REPLACEMENTS	250,000	250,000	250,000	236,061	94.42%	250,000	250,000	-	-	250,000	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701540619000	FESTIVE LIGHTS	500,000	500,000	773,000	353,429	45.72%	773,000	773,000	-	-	773,000	273,000	54.60%
7015	Electricity : Operating & Maintenance (P)	701540650500	RADIO EQUIPMENT: RADIOS	-	-	56,968	56,968	100.00%	56,968	56,968	-	-	56,968	56,968	#DIV/0!
7015	Electricity : Operating & Maintenance (P)	701540690500	W14:STRLIGHT SANTANA BLUE MOON ALEXIA ST	-	-	32,000	-	0.00%	32,000	32,000	-	-	32,000	32,000	#DIV/0!
7015	Electricity : Operating & Maintenance (P)	701540695800	W16:REPLACE FLOODLIGHTS IN NIMBI NQAB ST	-	-	10,000	-	0.00%	10,000	10,000	-	-	10,000	10,000	#DIV/0!
7015	Electricity : Operating & Maintenance (P)	701541005500	ELECTRIFICATION: HOUSING PROJECTS	830,000	830,000	830,000	592,930	71.44%	830,000	830,000	-	830,000	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701541021200	NETWORK UPGRADING: HV & MV	3,000,000	2,824,900	2,824,900	2,317,080	82.02%	2,824,900	2,824,900	-	2,824,900	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701541021300	MEASUREMENT AND REPORTING SYSTEM	-	175,100	175,100	153,596	87.72%	175,100	175,100	-	175,100	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701541034300	REPLACE 66 KV CABLES	3,000,000	3,000,000	-	-	#DIV/0!	-	-	-	-	-	(3,000,000)	-100.00%
7015	Electricity : Operating & Maintenance (P)	701541049200	PUBLIC LIGHTING EXTENSIONS	-	-	-	5,207	100.00%	5,207	5,207	-	5,207	-	5,207	#DIV/0!
7015	Electricity : Operating & Maintenance (P)	701541049400	PROTECTION UPGRADING	300,000	300,000	300,000	-	0.00%	300,000	300,000	-	300,000	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701541053300	NETWORK UPGRADING: LV	1,000,000	1,000,000	1,000,000	185,585	18.56%	1,000,000	1,000,000	-	1,000,000	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701543300300	ELECTRIFICATION: HOUSING PROJECTS (INEP)	2,631,579	2,631,579	2,631,579	932,161	35.42%	2,631,579	2,631,579	2,631,579	-	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701561014600	ELECTRIFICATION : HOUSING PROJECTS	-	2,293,161	2,293,161	-	0.00%	2,293,161	2,293,161	-	2,293,161	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701561014700	NETWORK UPGRADING : H/V & MV (BACKLOGS)	-	521,101	521,101	521,101	100.00%	521,101	521,101	-	521,101	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701561014800	PUBLIC LIGHTING EXTENSIONS	-	147,673	147,673	147,673	100.00%	147,673	147,673	-	147,673	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701561019500	W6:INSTALL ELECTRICITY INFORMAL SETTLEM	-	100,000	100,000	-	0.00%	100,000	100,000	-	100,000	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701563200100	ENERGY EFFICIENT & DEMAND SIDE GRANT	-	555,855	555,855	555,854	100.00%	555,855	555,855	555,855	-	-	-	0.00%
7015	Electricity : Operating & Maintenance (P)	701563300500	ELECTRIFICATION HOUSING PROJECTS	-	1,521,850	1,521,850	1,131,900	43.90%	2,578,226	2,578,226	2,578,226	-	-	1,056,376	69.41%
7020	Electricity : Operating & Maintenance (W)	702040648200	PUBLIC LIGHTING EXTENSIONS	200,000	200,000	200,000	50,406	25.20%	200,000	200,000	-	-	200,000	-	0.00%
7020	Electricity : Operating & Maintenance (W)	702040685800	REGULATORY COMPLIANCE (SMART METERING)	3,000,000	3,000,000	3,000,000	174,960	5.83%	3,000,000	3,000,000	-	-	3,000,000	-	0.00%
7020	Electricity : Operating & Maintenance (W)	702040687600	BO DAL ROAD STREETLIGHT EXTENTIONS	371,404	371,404	371,404	-	0.00%	371,404	371,404	-	-	371,404	-	0.00%
7020	Electricity : Operating & Maintenance (W)	702041034000	NETWORK EXTENTIONS: LV	200,000	200,000	200,000	-	0.00%	200,000	200,000	-	200,000	-	-	0.00%
7020	Electricity : Operating & Maintenance (W)	702041035800	N1 SUBSTATION 132/66/11kV (MASTERPLAN)	1,000,000	1,000,000	1,000,000	860,102	86.01%	1,000,000	1,000,000	-	1,000,000	-	-	0.00%
7020	Electricity : Operating & Maintenance (W)	702041035900	NEW PAARL MALL SUBSTATION 66/11kV (MASTERPLAN)	500,000	500,000	500,000	499,794	99.96%	500,000	500,000	-	500,000	-	-	0.00%
7020	Electricity : Operating & Maintenance (W)	702041036100	UPGRADE SUID END SUBSTATION 66/11kV (MASTERPLAN)	8,090,000	8,090,000	11,090,000	-	0.00%	11,090,000	11,090,000	-	11,090,000	-	3,000,000	37.08%
7020	Electricity : Operating & Maintenance (W)	702043215700	STREET LIGHTING: BERGRIVER SCHOOL WELLINGTON (MIG)	438,596	87,695	-	-	#DIV/0!	-	-	-	-	-	(87,695)	-100.00%

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7020	Electricity : Operating & Maintenance (W)	702043216400	BO DAL ROAD STREETLIGHT EXTENTIONS (MIG)	438,596	436,720	812,615	122,207	15.04%	812,615	812,615	812,615	-	-	375,895	86.07%
7020	Electricity : Operating & Maintenance (W)	702060607100	REGULATORY COMPLIANCE (SMART METERING)	-	1,219,680	1,219,680	1,219,680	100.00%	1,219,680	1,219,680	-	-	1,219,680	-	0.00%
7020	Electricity : Operating & Maintenance (W)	702060610800	INTANGIBLE ASSET(ASSET MANAGEMENT)	-	14,400	14,400	14,400	100.00%	14,400	14,400	-	-	14,400	-	0.00%
7020	Electricity : Operating & Maintenance (W)	702060610900	ICT EQUIPMENT:ASSET MANAGEMENT HARDWARE	-	221,609	221,609	221,609	100.00%	221,609	221,609	-	-	221,609	-	0.00%
7020	Electricity : Operating & Maintenance (W)	702061010500	REGULATORY COMPLIANCE (SMART METERING)	-	609,840	609,840	609,840	100.00%	609,840	609,840	-	609,840	-	-	0.00%
8005	Administrative Support	800560611000	OFFICE EQUIPMENT	-	45,826	45,826	45,612	99.53%	45,826	45,826	-	-	45,826	-	0.00%
8005	Administrative Support	800561010700	INFRASTRUCTURE SIYAHALA HOUSING PROJECT	-	-	113,439	-	0.00%	113,439	113,439	-	113,439	-	113,439	#DIV/0!
8105	Proclaimed Roads : Subs Maintenance (P)	810561014900	W15:RAMPS FOR DISABLED PEOPLE AT SHOPS	-	10,000	10,000	9,934	99.34%	10,000	10,000	-	10,000	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561019600	W2:UPGRADING PARKING AT SPAR	-	30,183	30,183	-	0.00%	30,183	30,183	-	30,183	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561019700	W3:PAVING 400M NORTH OF MAIN STREET	-	405	405	-	0.00%	405	405	-	405	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561019800	W4:NEW PROJECT: RESEALING OF GIM STREET	-	19,113	19,113	-	0.00%	19,113	19,113	-	19,113	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561019900	W4:STREET NAMES	-	2,304	2,304	2,261	98.15%	2,304	2,304	-	2,304	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561020000	W7:PAVEMENT IMPROVEMENTS	-	40,720	40,720	40,530	99.53%	40,720	40,720	-	40,720	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561020100	W14:NEW PROJECT RESEALING OF STREETS	-	33,210	33,210	32,984	99.32%	33,210	33,210	-	33,210	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561020200	W15:BUSSTOP AT ENGEN GARAGE IN MAIN STR	-	16,669	16,669	13,100	78.59%	16,669	16,669	-	16,669	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561020300	W15:BUSSTOP AT NEW ESKADALE&TERBLANC ST	-	28,280	28,280	22,180	78.43%	28,280	28,280	-	28,280	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561020600	W17:PAVING OF PAVEMENT GERONIUM STR DAL	-	28,034	28,034	27,934	99.64%	28,034	28,034	-	28,034	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561020700	W18:PAVING FROM CHAMPAGNE TO PENTZ STR	-	26,949	26,949	26,794	99.42%	26,949	26,949	-	26,949	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561020800	W19:TAR/PAVING IFO NOORDER PAARL HIGH	-	21,790	21,790	-	0.00%	21,790	21,790	-	21,790	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561020900	W21:TAR OF VIVIAN MATTHEE STREET	-	9,244	9,244	-	0.00%	9,244	9,244	-	9,244	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561021000	W23:TAR OF PAVEMENT 2 FRANCES SERVER STR	-	10,733	10,733	-	0.00%	10,733	10,733	-	10,733	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561021100	W24:TAR OF PAVEMENTS IN WATER,GEMS,SPRI	-	23,049	23,049	20,604	89.39%	23,049	23,049	-	23,049	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561021200	W26:SPEEDBUMPS MAY LANTANA SPESBONA STR	-	1,763	1,763	1,716	97.33%	1,763	1,763	-	1,763	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561021300	W26:CONTR 150M GRAVEL PATH & KERB	-	47,000	47,000	-	0.00%	47,000	47,000	-	47,000	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561021400	W27:PAVEMENT IMPROVEMENTS	-	4,405	4,405	-	0.00%	4,405	4,405	-	4,405	-	-	0.00%
8105	Proclaimed Roads : Subs Maintenance (P)	810561021500	W29:UPGRADING OF STREET NAMES	-	1,502	1,502	1,452	96.67%	1,502	1,502	-	1,502	-	-	0.00%
8125	Streets & Stormwater (P)	812540627100	RAMPS FOR DISABLED (SIDEWALKS)	15,000	15,000	15,000	15,000	100.00%	15,000	15,000	-	-	15,000	-	0.00%
8125	Streets & Stormwater (P)	812540633900	STREET NAME SIGNS (DRAKENSTEIN)	35,000	35,000	35,000	18,000	13.33%	135,000	135,000	-	-	135,000	100,000	285.71%
8125	Streets & Stormwater (P)	812540638400	GENERAL EQUIPMENT & OFFICE EQUIPMENT	-	50,000	50,000	21,752	43.50%	50,000	50,000	-	-	50,000	-	0.00%
8125	Streets & Stormwater (P)	812540688200	W02:PARKING AREA MARCHAND SQUARE SHOPRIT	-	-	15,000	-	0.00%	15,000	15,000	-	-	15,000	15,000	#DIV/0!
8125	Streets & Stormwater (P)	812540688500	W02:UPGRADING OF PAVEMENTS CHURCH STREET	-	-	50,000	43,792	87.58%	50,000	50,000	-	-	50,000	50,000	#DIV/0!
8125	Streets & Stormwater (P)	812540688600	W03:SPEED BUMP IN FOXGLOVE STREET	-	-	7,500	-	0.00%	7,500	7,500	-	-	7,500	7,500	#DIV/0!
8125	Streets & Stormwater (P)	812540688700	W04:TAR PAVEM BERG RIVER BOULEVARD SOUTH	-	-	30,000	-	0.00%	30,000	30,000	-	-	30,000	30,000	#DIV/0!
8125	Streets & Stormwater (P)	812540688800	W04:PAVING OF ENTRANCE TO FAURE STADIUM	-	-	40,000	38,394	95.99%	40,000	40,000	-	-	40,000	40,000	#DIV/0!
8125	Streets & Stormwater (P)	812540688900	W04:REPLACEMENT OF DILAPIDATED PERGOLAS	-	-	40,000	13,750	34.38%	40,000	40,000	-	-	40,000	40,000	#DIV/0!
8125	Streets & Stormwater (P)	812540689200	W06:SPEEDBUMPS IN LOBOLA AND MGUYO STRS	-	-	15,000	-	0.00%	15,000	15,000	-	-	15,000	15,000	#DIV/0!
8125	Streets & Stormwater (P)	812540689300	W07:TAR PAV ST JAMES CRESCENT WHEELCHAIR	-	-	45,000	44,909	99.80%	45,000	45,000	-	-	45,000	45,000	#DIV/0!

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8125	Streets & Stormwater (P)	812540689400	W07:DALVEY STREET 45 PAVING	-	-	15,000	-	0.00%	15,000	15,000	-	-	15,000	15,000	#DIV/0!
8125	Streets & Stormwater (P)	812540689700	W10:BUS STOPS KNOOP STR BLOKOM AVE	-	-	50,000	-	0.00%	50,000	50,000	-	-	50,000	50,000	#DIV/0!
8125	Streets & Stormwater (P)	812540689800	W10:SPEED BUMPS GANS PARYS MANNIES AREA	-	-	15,000	5,940	39.60%	15,000	15,000	-	-	15,000	15,000	#DIV/0!
8125	Streets & Stormwater (P)	812540689900	W10:BOLLARDS IN FRONT OF SOUP KITCHEN	-	-	15,000	-	0.00%	15,000	15,000	-	-	15,000	15,000	#DIV/0!
8125	Streets & Stormwater (P)	812540690600	W14:SPEED BUMPS IN SANTANA&BLUE MOON STR	-	-	28,000	11,880	42.43%	28,000	28,000	-	-	28,000	28,000	#DIV/0!
8125	Streets & Stormwater (P)	812540690700	W14:CONSTR SIDE WALK DEBORAH&PASCALLI ST	-	-	50,000	49,182	98.36%	50,000	50,000	-	-	50,000	50,000	#DIV/0!
8125	Streets & Stormwater (P)	812540690800	W15:MAIN STR ENTRANCE(CONTIN OF PAVING)	-	-	15,000	-	0.00%	15,000	15,000	-	-	15,000	15,000	#DIV/0!
8125	Streets & Stormwater (P)	812540690900	W15:COURTRAI PRIMARY UPGRADE PARK AREA	-	-	20,000	-	0.00%	20,000	20,000	-	-	20,000	20,000	#DIV/0!
8125	Streets & Stormwater (P)	812540691000	W15:COURTRAI ENTR CONTR TO EM ENTRANCE	-	-	20,000	-	0.00%	20,000	20,000	-	-	20,000	20,000	#DIV/0!
8125	Streets & Stormwater (P)	812540691400	W15:MAIN STR PAVE DE POORT SMALL BRIDG	-	-	15,000	-	0.00%	15,000	15,000	-	-	15,000	15,000	#DIV/0!
8125	Streets & Stormwater (P)	812540691500	W17:BRIDGE OVER CANAL MBEKWENI & DROMMED	-	-	30,000	-	0.00%	30,000	30,000	-	-	30,000	30,000	#DIV/0!
8125	Streets & Stormwater (P)	812540691600	W17:SPEEDBUMP IN MAIN STREET DROMMEDARIS	-	-	7,500	-	0.00%	7,500	7,500	-	-	7,500	7,500	#DIV/0!
8125	Streets & Stormwater (P)	812540691700	W17:ROAD SIGNS IN DROMMEDARIS	-	-	19,000	-	0.00%	19,000	19,000	-	-	19,000	19,000	#DIV/0!
8125	Streets & Stormwater (P)	812540691800	W17:SPEED BUMP CORNER OF GERANIUM&BEGON	-	-	7,500	-	0.00%	7,500	7,500	-	-	7,500	7,500	#DIV/0!
8125	Streets & Stormwater (P)	812540691900	W17:STREET NAME POLES NORTHERN PAARL DAL	-	-	21,000	14,015	66.74%	21,000	21,000	-	-	21,000	21,000	#DIV/0!
8125	Streets & Stormwater (P)	812540692100	W18:PAVING IN VERSAILLES PENITZ STR CROSS	-	-	95,500	93,868	98.29%	95,500	95,500	-	-	95,500	95,500	#DIV/0!
8125	Streets & Stormwater (P)	812540692200	W18:SPEED BUMPS IN YORK STREET	-	-	7,000	2,970	42.43%	7,000	7,000	-	-	7,000	7,000	#DIV/0!
8125	Streets & Stormwater (P)	812540692300	W19:STREETNAMES ERECTION STR NAME POLES	-	-	15,000	-	0.00%	15,000	15,000	-	-	15,000	15,000	#DIV/0!
8125	Streets & Stormwater (P)	812540692400	W19:TAR OF PAVEMENT HOSPITAL STR NORTH	-	-	95,000	-	0.00%	95,000	95,000	-	-	95,000	95,000	#DIV/0!
8125	Streets & Stormwater (P)	812540692600	W21:TAR OF STRS: MAGNOLIA,VIVIAN,MATTHEE	-	-	100,000	93,868	93.87%	100,000	100,000	-	-	100,000	100,000	#DIV/0!
8125	Streets & Stormwater (P)	812540692800	W22:TAR SIDEWALK SMITH SINGEL NEW ORLEAN	-	-	90,000	85,948	95.50%	90,000	90,000	-	-	90,000	90,000	#DIV/0!
8125	Streets & Stormwater (P)	812540693000	W24:TAR OF PAVEMENTS WATERBOK STREET	-	-	110,000	93,868	85.33%	110,000	110,000	-	-	110,000	110,000	#DIV/0!
8125	Streets & Stormwater (P)	812540693100	W25:TAR PAVEMENTS CONTINUATION PREV YEAR	-	-	20,000	-	0.00%	20,000	20,000	-	-	20,000	20,000	#DIV/0!
8125	Streets & Stormwater (P)	812540693600	W25:SPEEDBUMP IN SHIRAZ STREET	-	-	10,000	5,940	59.40%	10,000	10,000	-	-	10,000	10,000	#DIV/0!
8125	Streets & Stormwater (P)	812540693800	W26:SPEEDBUMPS IN MAY SPESBONA JACOB STR	-	-	50,000	-	0.00%	50,000	50,000	-	-	50,000	50,000	#DIV/0!
8125	Streets & Stormwater (P)	812540693900	W26:TARRING OF SURFACE AT SOLOMONS FLATS	-	-	60,000	-	0.00%	60,000	60,000	-	-	60,000	60,000	#DIV/0!
8125	Streets & Stormwater (P)	812540694000	W27:TAR PAVEMEN BOKMAKIE SWAELJIE JAN GR	-	-	110,000	93,868	85.33%	110,000	110,000	-	-	110,000	110,000	#DIV/0!
8125	Streets & Stormwater (P)	812540694500	W31:SPEED BUMPS IN HERMON	-	-	14,000	-	0.00%	14,000	14,000	-	-	14,000	14,000	#DIV/0!
8125	Streets & Stormwater (P)	812540695100	W08:NEW PLAY PARK FREEDOM STR R&S BLOCK	-	-	40,000	-	0.00%	40,000	40,000	-	-	40,000	40,000	#DIV/0!
8125	Streets & Stormwater (P)	812540695200	W08:SPEED BUMP PINZI STR ACROSS BRIDGE	-	-	7,500	-	0.00%	7,500	7,500	-	-	7,500	7,500	#DIV/0!
8125	Streets & Stormwater (P)	812540695300	W08:SPEED BUMP FREEDOM STR WHERE EFFECTV	-	-	7,500	-	0.00%	7,500	7,500	-	-	7,500	7,500	#DIV/0!
8125	Streets & Stormwater (P)	812540695400	W08:PLAY PARK IN MQHOBIA STR BE ERECTED	-	-	40,000	-	0.00%	40,000	40,000	-	-	40,000	40,000	#DIV/0!
8125	Streets & Stormwater (P)	812540695500	W08:FIX TARRED AREAS IN NOZALA MACHULE	-	-	15,000	-	0.00%	15,000	15,000	-	-	15,000	15,000	#DIV/0!
8125	Streets & Stormwater (P)	812540695900	W18:SPEED BUMPS PENZ STR 86-88	-	-	15,000	-	0.00%	15,000	15,000	-	-	15,000	15,000	#DIV/0!
8125	Streets & Stormwater (P)	812540696000	W23:TAR MACKIER STR START OLD POLICESTN	-	-	110,000	109,006	99.10%	110,000	110,000	-	-	110,000	110,000	#DIV/0!
8125	Streets & Stormwater (P)	812540696100	W29:PAVE PARK AREA NEXT WELLG PRIM AREA	-	-	20,000	1,185	5.93%	20,000	20,000	-	-	20,000	20,000	#DIV/0!
8125	Streets & Stormwater (P)	812540696600	W18: TAR OF SIDEWALK NORTHERN SIDE OF VERSAILLE STREET	-	-	32,500	-	0.00%	32,500	32,500	-	-	32,500	32,500	#DIV/0!

Directorate / Cost Centre	Cost Centre Description	Vote Number	Capital Item Description	Original Budget 2014/2015	Roll-Over Adjustments Budget 07/2014	2014/2015 Current Adjustments Budget (Roll-Over & Virements included)	Actual and Committed Capital Expenditure 31/12/2014	% Actual and Committed Spending of Revised Capital Adjustments Budget	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Capital Adjustments Budget	2014/2015 Revised Grants	2014/2015 Revised External Loans	2014/2015 Revised CRR	Variance Between Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
8125	Streets & Stormwater (P)	812540696700	W18: EQUIPMENT PLAYPARK PENTZ SYLVESTER STREET	-	-	20,000	-	0.00%	20,000	20,000	-	-	20,000	20,000	#DIV/0!
8125	Streets & Stormwater (P)	812540696800	W18: PURCHASE EQUIPMENT PLAY PARK NEW REST	-	-	10,000	-	0.00%	10,000	10,000	-	-	10,000	10,000	#DIV/0!
8125	Streets & Stormwater (P)	812541023000	UPGRADING OF GRAVEL TO PAVED ROADS (SARON / GOUDA)	500,000	500,000	500,000	-	0.00%	500,000	500,000	-	500,000	-	-	0.00%
8125	Streets & Stormwater (P)	812541023100	REFURBISH STORM WATER SYSTEMS (DRAKENSTEIN)	1,500,000	1,500,000	1,500,000	239,634	15.98%	1,500,000	1,500,000	-	1,500,000	-	-	0.00%
8125	Streets & Stormwater	812541026800	UPGRADE JAN PHILLIPS MOUNTAIN DRIVE (GEOTECHNICAL REPORT INCLUD	1,500,000	1,500,000	1,500,000	-	0.00%	1,500,000	1,500,000	-	1,500,000	-	-	0.00%
8125	Streets & Stormwater	812541037500	TRAFFIC CALMING MAIN STREET PAARL & WELLINGTON	450,000	450,000	450,000	429,187	95.37%	450,000	450,000	-	450,000	-	-	0.00%
8125	Streets & Stormwater (P)	812541050900	TRAFFIC CALMING (DRAKENSTEIN)	400,000	400,000	400,000	398,770	28.48%	1,400,000	1,400,000	-	1,400,000	-	1,000,000	250.00%
8125	Streets & Stormwater (P)	812541051000	UPGRADE EXISTING SIDEWALKS (DRAKENSTEIN)	600,000	600,000	600,000	406,445	11.29%	3,600,000	3,600,000	-	3,600,000	-	3,000,000	500.00%
8125	Streets & Stormwater (P)	812541051100	REFURBISHMENT OF BRIDGE STRUCTURES (DRAKENSTEIN)	7,643,000	7,643,000	7,643,000	535,151	7.00%	7,643,000	7,643,000	-	7,643,000	-	-	0.00%
8125	Streets & Stormwater (P)	812541052100	PROCLAIMED AND MAIN ROADS UPGRADES	20,917,977	20,917,977	20,917,977	19,054,637	91.09%	20,917,977	20,917,977	-	20,917,977	-	-	0.00%
8125	Streets & Stormwater (P)	812541052300	UPGRADE SIDE WALKS (WARD PROJECT)	2,200,000	2,200,000	2,200,000	1,634,190	74.28%	2,200,000	2,200,000	-	2,200,000	-	-	0.00%
8125	Streets & Stormwater (P)	812541054000	VERSAILLES STREET WELLINGTON CHANNEL	500,000	500,000	500,000	-	0.00%	500,000	500,000	-	500,000	-	-	0.00%
8125	Streets & Stormwater (W)	812541055500	CONSTRUCTION OF STOKERY ROAD, WELLINGTON	1,521,930	1,521,930	1,521,930	1,259,336	82.75%	1,521,930	1,521,930	-	1,521,930	-	-	0.00%
8125	Streets & Stormwater (P)	812543210500	CONSTRUCTION OF STOKERY ROAD, WELLINGTON (Transport)	13,478,070	13,478,070	13,478,070	5,685,879	42.19%	13,478,070	13,478,070	13,478,070	-	-	-	0.00%
8125	Streets & Stormwater (P)	812561015000	REFURBISH STORM WATER SYSTEMS DRAKENSTYN	-	264,393	264,393	209,941	79.40%	264,393	264,393	-	264,393	-	-	0.00%
8125	Streets & Stormwater (P)	812561015100	CONSTRUCTION OF STOKERY ROAD WELLINGTON	-	4,553,799	4,553,799	1,571,177	34.50%	4,553,799	4,553,799	-	4,553,799	-	-	0.00%
8147	Streets & Stromwater (Traffic Services)	814740632900	TOURISM SIGNS	100,000	50,000	50,000	-	0.00%	50,000	50,000	-	-	50,000	-	0.00%
8147	Streets & Stromwater (Traffic Services)	814740678200	DEVELOPMENT OF HERITAGE AREA: SARON	250,000	250,000	250,000	-	0.00%	250,000	250,000	-	-	250,000	-	0.00%
8147	Streets & Stromwater (Traffic Services)	814741052600	TRAFFIC LIGHTS (DRAKENSTEIN)	1,400,000	1,400,000	1,400,000	1,080,437	77.17%	1,400,000	1,400,000	-	1,400,000	-	-	0.00%
8147	Streets & Stromwater (Traffic Services)	814761021600	TRAFFIC LIGHTS (DRAKENSTEIN)	-	118,104	118,104	35,737	30.26%	118,104	118,104	-	118,104	-	-	0.00%
8215	Sewerage : Wellington	821541052800	REPLACE / UPGRADE SEWERAGE SYSTEMS	300,000	300,000	300,000	233,857	77.95%	300,000	300,000	-	300,000	-	-	0.00%
8215	Sewerage : Wellington	821541052900	REPLACE / UPGRADE MIDBLOCK SEWER SYSTEMS	400,000	400,000	400,000	-	0.00%	400,000	400,000	-	400,000	-	-	0.00%
8235	Sewerage : Reticulation (P)	823540630300	GENERAL EQUIPMENT	-	-	44,170	44,170	100.00%	44,170	44,170	-	-	44,170	44,170	#DIV/0!
8235	Sewerage : Reticulation (P)	823541021600	REPLACE / UPGRADE SEWERAGE SYSTEMS	1,000,000	1,000,000	1,000,000	86,740	8.67%	1,000,000	1,000,000	-	1,000,000	-	-	0.00%
8235	Sewerage : Reticulation (P)	823541022200	NEW BULK SEWER: WESBANK (PHASE 2)	300,000	300,000	300,000	-	0.00%	300,000	300,000	-	300,000	-	-	0.00%
8235	Sewerage : Reticulation (P)	823541023300	UPGRADE BULK SEWER: SOUTHERN PAARL	15,235,088	15,235,088	15,235,088	257,878	1.69%	15,235,088	15,235,088	-	15,235,088	-	-	0.00%
8235	Sewerage : Reticulation (P)	823541037300	NEW BULK SEWER SIMONDUIUM	700,000	700,000	700,000	102,600	14.66%	700,000	700,000	-	700,000	-	-	0.00%
8235	Sewerage : Reticulation (P)	823541053100	MINIMUM BASIC SERVICES TO INFORMAL SETTLEMENTS	300,000	300,000	300,000	300,000	100.00%	300,000	300,000	-	300,000	-	-	0.00%
8235	Sewerage : Reticulation (P)	823543500400	UPGRADE BULK SEWER: SOUTHERN PAARL (RBIG)	10,964,912	10,964,912	10,964,912	2,665,504	24.31%	10,964,912	10,964,912	10,964,912	-	-	-	0.00%
8235	Sewerage : Reticulation (P)	823561011600	UPGRADE BULK SEWER: SOUTHERN PAARL	-	2,909,142	2,909,142	70,166	2.41%	2,909,142	2,909,142	-	2,909,142	-	-	0.00%
8235	Sewerage : Reticulation (P)	823561015200	UPGRADE BULK SEWER : SOUTHERN PAARL	-	2,655,150	2,655,150	121,326	4.57%	2,655,150	2,655,150	-	2,655,150	-	-	0.00%
8235	Sewerage : Reticulation (P)	823563500200	UPGRAD OF BULK SEWER:CAROL TO AMSTELRBIG	-	1,240,509	1,240,509	580,341	46.78%	1,240,509	1,240,509	1,240,509	-	-	-	0.00%
8240	Sewerage : Reticulation (P)	824041020500	UPGRADE AND EXTENSIONS TO PAARL WWTW	3,000,000	3,000,000	3,000,000	601,437	20.05%	3,000,000	3,000,000	-	3,000,000	-	-	0.00%
8240	Sewerage : Reticulation (P)	824041022700	WELLINGTON WWTW: REHABILITATION & EXTENTION	25,400,615	25,400,615	25,400,615	-	0.00%	25,400,615	25,400,615	-	25,400,615	-	-	0.00%
8240	Sewerage Effluent Paarl	824041036900	REHABILITATION OF MATURATION PONDS AT THE PAARL WWTW	3,750,000	3,750,000	4,050,000	-	0.00%	3,750,000	3,750,000	-	3,750,000	-	-	0.00%
8240	Sewerage Pumpstations	824041037100	SECURITY MEASURES FOR SEWERAGE PUMP STATIONS	1,500,000	1,500,000	1,500,000	-	0.00%	1,500,000	1,500,000	-	1,500,000	-	-	0.00%
8240	Sewerage : Effluent Treatment (P)	824043213800	WELLINGTON WWTW: REHABILITATION & EXTENTION (MIG)	13,919,825	13,919,825	13,919,825	1,852,294	13.31%	13,919,825	13,919,825	13,919,825	-	-	-	0.00%

Directorate / Cost Centre	Cost Centre Description	Vote Number	Capital Item Description	Original Budget 2014/2015	Roll-Overs Adjustments Budget 07/2014	2014/2015 Current Adjustments Budget (Roll-Overs & Virements included)	Actual and Committed Capital Expenditure 31/12/2014	% Actual and Committed Spending of Revised Capital Adjustments Budget	2014/2015 Revised Projected Capital Expenditure	2014/2015 Revised Capital Adjustments Budget	2014/2015 Revised Grants	2014/2015 Revised External Loans	2014/2015 Revised CRR	Variance Between Adjustments Budget and Roll-Over Adjustments Budget	Positive / (Negative) % Variance
8240	Sewerage : Effluent Treatment (P)	824061011800	PUMP STATION & NEW RISING MAIN (PENTZ STREET)	-	3,392,666	3,392,666	3,357,904	98.98%	3,392,666	3,392,666	-	3,392,666	-	-	0.00%
8240	Sewerage : Effluent Treatment (P)	824061015300	PUMP STATION & NEW RISING MAIN(PENT ST)	-	306,664	409,808	246,591	80.41%	306,664	306,664	-	306,664	-	-	0.00%
8243	Sewerage : Effluent Treatment (Saron)	824341024600	SARON WWTW: REHABILITATION AND UPGRADING	3,800,000	3,800,000	3,800,000	769,719	20.26%	3,800,000	3,800,000	-	3,800,000	-	-	0.00%
8243	Sewerage : Effluent Treatment (Saron)	824341033800	SOUTHERN PAARL WWTW	800,000	800,000	800,000	-	0.00%	800,000	800,000	-	800,000	-	-	0.00%
8243	Sewerage : Effluent Treatment (Saron)	824341034100	WRAP IMPLEMENTATION: RISK MANAGEMENT PROJECTS	1,500,000	1,500,000	1,200,000	-	0.00%	1,500,000	1,500,000	-	1,500,000	-	-	0.00%
8420	Water Supply : Wellington	842041002700	11 ML NEWTON RESERVOIRS & PUMP STATION	8,480,474	8,480,474	8,480,474	-	0.00%	8,480,474	8,480,474	-	8,480,474	-	-	0.00%
8420	Water Supply : Wellington	842041021400	WATER SUPPLY TO NEWTON / MBEKWENI	1,600,000	1,600,000	1,600,000	1,004,660	62.79%	1,600,000	1,600,000	-	1,600,000	-	-	0.00%
8420	Water Supply : Wellington	842041022100	REPLACE / UPGRADE WATER RETICULATION SYSTEM	3,750,000	3,750,000	3,750,000	834,197	22.25%	3,750,000	3,750,000	-	3,750,000	-	-	0.00%
8420	Water Supply : Wellington	842041023200	WELVANPAS WTW & OUT BUILDINGS	11,400,000	11,400,000	11,400,000	1,584,715	13.90%	11,400,000	11,400,000	-	11,400,000	-	-	0.00%
8420	Water Supply : Wellington	842041024800	REPLACEMENT OF STRAWBERRY KING BULK WATER PIPE LINE	11,161,403	11,161,403	11,161,403	-	0.00%	11,161,403	11,161,403	-	11,161,403	-	-	0.00%
8420	Water Supply : Wellington	842041058100	INDUSTRIAL WATER CONNECTIONS WELLINGTON	750,000	750,000	750,000	750,000	100.00%	750,000	750,000	-	750,000	-	-	0.00%
8420	Water Supply : Wellington	842043213200	11 ML NEWTON RESERVOIRS (MIG)	7,580,526	8,459,596	8,171,396	6,623,511	81.06%	8,171,396	8,171,396	8,171,396	-	-	(288,200)	-3.41%
8420	Water Supply : Wellington	842043215100	REPLACEMENT OF STRAWBERRY KING BULK WATER PIPE LINE (MIG)	438,597	-	-	-	#DIV/0!	-	-	-	-	-	-	#DIV/0!
8420	Water Supply : Wellington	842061015500	WATER SUPPLY TO NEWTON/MBEKWENI	-	578,663	578,663	578,663	100.00%	578,663	578,663	-	578,663	-	-	0.00%
8420	Water Supply : Wellington	842061015600	UPGRADE BULK WATER PIPE LINE WITHOOGTE	-	430,864	430,864	262,218	60.86%	430,864	430,864	-	430,864	-	-	0.00%
8425	Water Supply : Reticulation (P)	842541020100	UPGRADE WTW: MEULWATER	120,000	120,000	120,000	-	0.00%	120,000	120,000	-	120,000	-	-	0.00%
8425	Water Supply : Reticulation (P)	842541026300	REPLACE / UPGRADE WATER RETICULATON SYSTEM	3,750,000	3,750,000	3,750,000	2,983,906	79.57%	3,750,000	3,750,000	-	3,750,000	-	-	0.00%
8425	Water Supply : Reticulation (P)	842541058500	INDUSTRIAL WATER CONNECTIONS PAARL	750,000	750,000	750,000	750,000	100.00%	750,000	750,000	-	750,000	-	-	0.00%
8425	Water Supply : Reticulation (P)	842541058900	REPLACEMENT OF CONTROLERS / LOGGERS	100,000	100,000	100,000	-	0.00%	100,000	100,000	-	100,000	-	-	0.00%
8425	Water Supply : Reticulation (P)	842541059200	REPLACEMENT OF BULK PIPE LINE BETWEEN BETHEL AND KLIPDAM	4,000,000	4,000,000	4,000,000	-	0.00%	4,000,000	4,000,000	-	4,000,000	-	-	0.00%
8425	Water Supply : Reticulation (P)	842543213100	UPGRADE WTW: MEULWATER (MIG)	-	350,901	350,901	350,000	99.74%	350,901	350,901	350,901	-	-	-	0.00%
8425	Water Supply : Reticulation (P)	842561021700	REPLACE/UPGRADE WATER RETICULATION SYST	-	162,213	162,213	151,373	93.32%	162,213	162,213	-	162,213	-	-	0.00%
8435	Water Supply : Other (DC)	843540618600	WINDMEUL / SLOT VAN DIE PAARL: NEW RESERVIOR & PIPELINE	25,363	25,363	25,363	-	0.00%	25,363	25,363	-	-	25,363	-	0.00%
8435	Water Supply : Other (DC)	843540619100	BAINSKLOOF FILTERS & PUMP LINE	250,000	250,000	250,000	-	0.00%	250,000	250,000	-	-	250,000	-	0.00%
8435	Water Supply : Other (DC)	843541033900	WINDMEUL / SLOT VAN DIE PAARL: NEW RESERVIOR & PIPELINE	2,557,057	2,557,057	2,557,057	2,441,091	95.46%	2,557,057	2,557,057	-	2,557,057	-	-	0.00%
8435	Water Supply : Other (DC)	843543252300	DRAKENSTEIN RURAL AREA: RONWE PROJECT (MIG)	438,597	-	-	-	#DIV/0!	-	-	-	-	-	-	#DIV/0!
8715	Distribution Account : Vehicles Account	871540651600	VEHICLE AND PLANT REFURBISHMENT	750,000	750,000	750,000	233,331	31.11%	750,000	750,000	-	-	750,000	-	0.00%
8715	Distribution Account : Vehicles Account	871541055800	VEHICLES & EQUIPMENT: ADDITIONAL	5,200,000	5,200,000	5,200,000	3,498,495	67.28%	5,200,000	5,200,000	-	5,200,000	-	-	0.00%
8715	Distribution Account : Vehicles Account	871561012600	VEHICLES & EQUIPMENT: REPLACEMENTS	-	742,643	742,643	742,642	100.00%	742,643	742,643	-	742,643	-	-	0.00%
8715	Distribution Account : Vehicles Account	871561015700	MUNICIPAL FLEET:ADDITIONAL	-	8,834,258	8,834,258	8,834,257	100.00%	8,834,258	8,834,258	-	8,834,258	-	-	0.00%
GRAND TOTALS				284,821,140	338,998,458	338,998,458	106,345,285	31.04%	342,611,834	342,611,834	61,752,730	252,951,007	27,908,097	3,613,376	1.07%

Annexure D:

Completed Schedules B1 to B10 of the Municipal Budget and Reporting Regulations

WC023 Drakenstein - Table B1 Adjustments Budget Summary -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	202,015	202,015	–	–	–	–	(1,369)	(1,369)	200,646	213,327	225,274
Service charges	1,064,601	1,064,601	–	–	–	–	35,839	35,839	1,100,440	1,152,585	1,251,365
Investment revenue	9,000	9,000	–	–	–	–	1,821	1,821	10,821	10,000	11,000
Transfers recognised - operational	154,051	154,051	–	–	–	14,923	(0)	14,923	168,974	164,288	177,558
Other own revenue	74,307	74,307	–	–	–	–	56,867	56,867	131,173	81,153	88,622
Total Revenue (excluding capital transfers and contributions)	1,503,973	1,503,973	–	–	–	14,923	93,157	108,080	1,612,053	1,621,353	1,753,819
Employee costs	434,516	434,516	–	–	–	–	(15,515)	(15,515)	419,001	471,101	511,005
Remuneration of councillors	20,453	20,453	–	–	–	–	–	–	20,453	21,812	23,263
Depreciation & asset impairment	162,568	162,568	–	–	–	–	11,541	11,541	174,109	168,557	177,961
Finance charges	56,833	56,833	–	–	–	–	8,987	8,987	65,820	65,663	77,320
Materials and bulk purchases	537,714	537,714	–	–	–	–	–	–	537,714	582,652	630,183
Transfers and grants	595	595	–	–	–	–	–	–	595	655	720
Other expenditure	346,835	346,835	–	–	–	2,902	221,754	224,656	571,491	355,411	377,434
Total Expenditure	1,559,514	1,559,514	–	–	–	2,902	226,767	229,669	1,789,183	1,665,850	1,797,886
Surplus/(Deficit)	(55,540)	(55,540)	–	–	–	12,021	(133,610)	(121,590)	(177,130)	(44,498)	(44,067)
Transfers recognised - capital	62,496	65,814	–	–	–	3,613	251	3,865	69,679	45,076	41,645
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	6,956	10,274	–	–	–	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	6,956	10,274	–	–	–	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)
Capital expenditure & funds sources											
Capital expenditure	284,821	338,998	–	–	–	3,613	–	3,613	342,612	280,176	281,645
Transfers recognised - capital	54,821	58,139	–	–	–	3,613	–	3,613	61,753	45,176	41,645
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	205,000	252,951	–	–	–	–	–	–	252,951	205,000	205,000
Internally generated funds	25,000	27,908	–	–	–	–	–	–	27,908	30,000	35,000
Total sources of capital funds	284,821	338,998	–	–	–	3,613	–	3,613	342,612	280,176	281,645
Financial position											
Total current assets	394,107	447,983	–	–	–	14,923	(76,174)	(61,251)	386,732	440,439	471,944
Total non current assets	4,556,859	4,611,036	–	–	–	3,613	–	3,613	4,614,650	4,548,086	4,632,837
Total current liabilities	353,582	353,582	–	–	–	–	–	–	353,582	354,909	356,619
Total non current liabilities	975,839	975,839	–	–	–	–	–	–	975,839	1,072,579	1,167,611
Community wealth/Equity	3,621,545	3,729,598	–	–	–	–	(57,637)	(57,637)	3,671,960	3,561,037	3,580,552
Cash flows											
Net cash from (used) operating	245,587	248,905	–	–	–	18,536	(76,174)	(57,637)	191,268	207,176	217,409
Net cash from (used) investing	(276,277)	(338,999)	–	–	–	(3,613)	–	(3,613)	(342,612)	(271,274)	(272,795)
Net cash from (used) financing	96,722	96,722	–	–	–	–	–	–	96,722	79,741	80,031
Cash/cash equivalents at the year end	131,540	185,415	–	–	–	14,923	(76,174)	(61,251)	124,164	139,807	164,452
Cash backing/surplus reconciliation											
Cash and investments available	131,693	185,568	–	–	–	14,923	(76,174)	(61,251)	124,317	147,336	171,981
Application of cash and investments	71,434	67,476	–	–	–	–	810	810	68,286	19,063	10,732
Balance - surplus (shortfall)	60,259	118,092	–	–	–	14,923	(76,984)	(62,061)	56,032	128,273	161,249
Asset Management											
Asset register summary (WDV)	4,555,117	4,609,294	–	–	–	3,613	–	3,613	4,612,908	4,546,194	4,630,795
Depreciation & asset impairment	162,568	162,568	–	–	–	–	11,541	11,541	174,109	168,557	177,961
Renewal of Existing Assets	81,599	102,150	–	–	–	376	3,901	4,277	106,427	40,749	66,884
Repairs and Maintenance	61,012	60,314	–	–	–	–	4,917	4,917	65,231	64,936	70,501
Free services											
Cost of Free Basic Services provided	58	–	–	–	–	–	–	–	58	60	63
Revenue cost of free services provided	81,362	–	–	–	–	–	–	–	81,362	85,430	89,569
Households below minimum service level											
Water:	4	–	–	–	–	–	–	–	4	4	4
Sanitation/sewerage:	3	–	–	–	–	–	–	–	3	3	3
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

WC023 Drakenstein - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
<i>Governance and administration</i>		247,670	247,670	-	-	-	982	(20,183)	(19,201)	228,469	265,657	283,290
Executive and council		10,670	10,670	-	-	-	(18)	2,057	2,039	12,709	11,769	12,893
Budget and treasury office		231,993	231,993	-	-	-	1,000	(22,239)	(21,239)	210,754	248,546	264,686
Corporate services		5,007	5,007	-	-	-	-	(1)	(1)	5,006	5,341	5,711
<i>Community and public safety</i>		105,596	105,596	-	-	-	13,023	56,317	69,340	174,936	103,697	111,122
Community and social services		9,655	9,655	-	-	-	-	9	9	9,664	10,157	10,857
Sport and recreation		2,793	2,793	-	-	-	498	265	763	3,556	2,908	3,199
Public safety		18,000	18,000	-	-	-	2,407	56,042	58,449	76,449	19,799	21,779
Housing		75,137	75,137	-	-	-	10,118	1	10,119	85,255	70,820	75,274
Health		11	11	-	-	-	-	1	1	12	13	14
<i>Economic and environmental services</i>		22,193	22,193	-	-	-	127	153	279	22,473	6,885	7,574
Planning and development		5,858	5,858	-	-	-	127	150	277	6,135	6,444	7,088
Road transport		16,335	16,335	-	-	-	-	3	3	16,338	441	486
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,191,010	1,194,329	-	-	-	4,405	57,121	61,526	1,255,854	1,290,190	1,393,478
Electricity		830,128	832,205	-	-	-	4,365	12,447	16,812	849,017	893,111	963,236
Water		157,667	157,667	-	-	-	40	5,366	5,406	163,073	173,433	189,089
Waste water management		114,725	115,966	-	-	-	-	9,816	9,816	125,781	126,563	134,645
Waste management		88,491	88,491	-	-	-	-	29,492	29,492	117,983	97,082	106,508
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	1,566,470	1,569,788	-	-	-	18,536	93,408	111,945	1,681,732	1,666,429	1,795,464
Expenditure - Standard												
<i>Governance and administration</i>		249,146	244,925	-	-	-	-	11,745	11,745	256,670	268,893	291,642
Executive and council		48,310	47,421	-	-	-	-	2,182	2,182	49,604	52,281	56,723
Budget and treasury office		42,920	42,937	-	-	-	-	16,546	16,546	59,483	46,241	50,285
Corporate services		157,916	154,567	-	-	-	-	(6,983)	(6,983)	147,584	170,371	184,634
<i>Community and public safety</i>		250,326	249,418	-	-	-	-	82,785	82,785	332,203	256,498	273,756
Community and social services		24,757	24,711	-	-	-	-	859	859	25,570	26,470	28,353
Sport and recreation		58,094	58,157	-	-	-	-	1,401	1,401	59,558	60,920	65,459
Public safety		48,898	48,898	-	-	-	-	59,519	59,519	108,417	52,619	56,655
Housing		112,591	111,668	-	-	-	-	21,667	21,667	133,335	110,059	116,381
Health		5,987	5,985	-	-	-	-	(661)	(661)	5,324	6,429	6,907
<i>Economic and environmental services</i>		124,038	129,243	-	-	-	-	5,231	5,231	134,473	130,171	138,920
Planning and development		32,268	37,472	-	-	-	-	(2,532)	(2,532)	34,940	32,858	34,072
Road transport		91,770	91,770	-	-	-	-	7,763	7,763	99,533	97,313	104,848
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		936,003	935,928	-	-	-	2,902	127,006	129,908	1,065,837	1,010,288	1,093,569
Electricity		671,120	671,118	-	-	-	2,902	31,847	34,749	705,867	725,810	785,421
Water		99,387	99,387	-	-	-	-	3,828	3,828	103,215	107,313	116,341
Waste water management		89,846	89,806	-	-	-	-	10,983	10,983	100,789	95,961	104,461
Waste management		75,651	75,618	-	-	-	-	80,348	80,348	155,966	81,204	87,346
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	1,559,514	1,559,514	-	-	-	2,902	226,767	229,669	1,789,183	1,665,850	1,797,886
Surplus/ (Deficit) for the year		6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)

WC023 Drakenstein - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		231,993	231,993	–	–	–	1,000	(22,239)	(21,239)	210,754	248,546	264,686
Vote 3 - CORPORATE SERVICES		12,231	12,231	–	–	–	(18)	2,057	2,039	14,271	13,451	14,704
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		5,869	5,869	–	–	–	127	150	277	6,147	6,456	7,102
Vote 5 - COMMUNITY SERVICES		195,835	195,835	–	–	–	13,023	85,807	98,830	294,665	202,677	219,693
Vote 6 - INFRASTRUCTURE SERVICES		1,120,540	1,123,858	–	–	–	4,405	27,633	32,037	1,155,896	1,195,298	1,289,278
Total Revenue by Vote	2	1,566,470	1,569,788	–	–	–	18,536	93,408	111,945	1,681,732	1,666,429	1,795,464
Expenditure by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		6,882	5,486	–	–	–	–	101	101	5,587	7,513	8,219
Vote 2 - FINANCIAL SERVICES		43,755	43,771	–	–	–	–	17,032	17,032	60,802	47,137	51,249
Vote 3 - CORPORATE SERVICES		78,785	79,362	–	–	–	–	1,717	1,717	81,079	84,320	90,491
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		35,975	36,540	–	–	–	–	(3,162)	(3,162)	33,378	36,991	38,441
Vote 5 - COMMUNITY SERVICES		345,292	345,512	–	–	–	–	165,470	165,470	510,982	358,552	384,012
Vote 6 - INFRASTRUCTURE SERVICES		1,048,825	1,048,844	–	–	–	2,902	45,609	48,511	1,097,355	1,131,337	1,225,474
Total Expenditure by Vote	2	1,559,514	1,559,514	–	–	–	2,902	226,767	229,669	1,789,183	1,665,850	1,797,886
Surplus/ (Deficit) for the year	2	6,956	10,274	–	–	–	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)

WC023 Drakenstein - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	200,747	200,747	-	-	-	-	(1,369)	(1,369)	199,379	211,989	223,861
Property rates - penalties & collection charges		1,267	1,267	-	-	-	-	-	-	1,267	1,338	1,413
Service charges - electricity revenue	2	805,557	805,557	-	-	-	-	(3,381)	(3,381)	802,176	865,089	933,659
Service charges - water revenue	2	134,515	134,515	-	-	-	-	3,081	3,081	137,597	147,967	161,284
Service charges - sanitation revenue	2	55,078	55,078	-	-	-	-	14,732	14,732	69,810	63,339	72,840
Service charges - refuse revenue	2	69,419	69,419	-	-	-	-	21,408	21,408	90,827	76,153	83,540
Service charges - other		32	32	-	-	-	-	(2)	(2)	30	37	43
Rental of facilities and equipment		21,825	21,825	-	-	-	-	(1)	(1)	21,824	23,538	25,388
Interest earned - external investments		9,000	9,000	-	-	-	-	1,821	1,821	10,821	10,000	11,000
Interest earned - outstanding debtors		9,780	9,780	-	-	-	-	-	-	9,780	10,667	11,618
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		5,301	5,301	-	-	-	-	56,021	56,021	61,322	5,831	6,414
Licences and permits		12,740	12,740	-	-	-	-	1	1	12,741	14,014	15,415
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating		154,051	154,051	-	-	-	14,923	(0)	14,923	168,974	164,288	177,558
Other revenue	2	24,411	24,411	-	-	-	-	846	846	25,257	26,853	29,538
Gains on disposal of PPE		250	250	-	-	-	-	-	-	250	250	250
Total Revenue (excluding capital transfers and contributions)		1,503,973	1,503,973	-	-	-	14,923	93,157	108,080	1,612,053	1,621,353	1,753,819
Expenditure By Type												
Employee related costs		434,516	434,516	-	-	-	-	(15,515)	(15,515)	419,001	471,101	511,005
Remuneration of councillors		20,453	20,453	-	-	-	-	-	-	20,453	21,812	23,263
Debt impairment		34,810	34,810	-	-	-	-	-	-	34,810	38,291	42,120
Depreciation & asset impairment		162,568	162,568	-	-	-	-	11,541	11,541	174,109	168,557	177,961
Finance charges		56,833	56,833	-	-	-	-	8,987	8,987	65,820	65,663	77,320
Bulk purchases		537,714	537,714	-	-	-	-	-	-	537,714	582,652	630,183
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		15,277	15,886	-	-	-	-	5,608	5,608	21,494	16,606	18,266
Transfers and grants		595	595	-	-	-	-	-	-	595	655	720
Other expenditure		296,748	296,139	-	-	-	2,902	211,146	214,048	510,187	300,515	317,048
Loss on disposal of PPE		-	-	-	-	-	-	5,000	5,000	5,000	-	-
Total Expenditure		1,559,514	1,559,514	-	-	-	2,902	226,767	229,669	1,789,183	1,665,850	1,797,886
Surplus/(Deficit)		(55,540)	(55,540)	-	-	-	12,021	(133,610)	(121,590)	(177,130)	(44,498)	(44,067)
Transfers recognised - capital		62,496	65,814	-	-	-	3,613	251	3,865	69,679	45,076	41,645
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6,956	10,274	-	-	-	15,634	(133,359)	(117,725)	(107,451)	578	(2,423)

WC023 Drakenstein - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		11,308	11,225	-	-	-	-	(9,409)	(9,409)	1,816	10,936	12,398
Vote 2 - FINANCIAL SERVICES		-	208	-	-	-	-	79	79	287	-	-
Vote 3 - CORPORATE SERVICES		7,952	15,621	-	-	-	-	(3,022)	(3,022)	12,599	9,486	9,074
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		500	2,909	-	-	-	-	-	-	2,909	500	500
Vote 5 - COMMUNITY SERVICES		27,026	45,207	-	-	-	(507)	1,476	969	46,177	24,665	22,804
Vote 6 - INFRASTRUCTURE SERVICES		192,027	226,413	-	-	-	768	1,635	2,403	228,816	187,787	208,691
Capital multi-year expenditure sub-total	3	238,813	301,584	-	-	-	261	(9,241)	(8,980)	292,604	233,375	253,467
Single-year expenditure to be adjusted	2											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		1,200	1,200	-	-	-	-	2,900	2,900	4,100	-	-
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES		12,102	4,032	-	-	-	3,064	1,677	4,741	8,772	5,469	16,511
Vote 6 - INFRASTRUCTURE SERVICES		32,707	32,183	-	-	-	288	4,665	4,953	37,135	41,332	11,666
Capital single-year expenditure sub-total		46,009	37,414	-	-	-	3,352	9,241	12,593	50,008	46,801	28,177
Total Capital Expenditure - Vote		284,821	338,998	-	-	-	3,613	-	3,613	342,612	280,176	281,645
Capital Expenditure - Standard												
Governance and administration		27,160	44,130	-	-	-	-	(9,334)	(9,334)	34,796	26,723	28,086
Executive and council		14,718	14,573	-	-	-	-	(12,782)	(12,782)	1,791	14,656	16,428
Budget and treasury office		-	208	-	-	-	-	79	79	287	-	-
Corporate services		12,442	29,349	-	-	-	-	3,369	3,369	32,718	12,067	11,658
Community and public safety		26,728	36,662	-	-	-	2,557	3,205	5,762	42,425	21,481	24,085
Community and social services		2,048	2,876	-	-	-	150	670	820	3,696	2,689	1,921
Sport and recreation		20,455	24,768	-	-	-	-	2,491	2,491	27,259	17,362	20,529
Public safety		25	93	-	-	-	2,407	48	2,455	2,548	30	35
Housing		4,200	8,925	-	-	-	-	(3)	(3)	8,922	1,400	1,600
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		53,511	61,211	-	-	-	-	5,765	5,765	66,976	41,634	43,267
Planning and development		500	2,909	-	-	-	-	-	-	2,909	500	500
Road transport		53,011	58,303	-	-	-	-	5,765	5,765	64,067	41,134	42,767
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		177,423	196,995	-	-	-	1,056	364	1,421	198,416	190,338	186,207
Electricity		25,750	32,670	-	-	-	1,345	377	1,722	34,392	45,157	29,086
Water		57,152	58,677	-	-	-	(288)	-	(288)	58,388	72,233	73,155
Waste water management		77,620	93,375	-	-	-	-	44	44	93,419	62,098	64,791
Waste management		16,900	12,274	-	-	-	-	(57)	(57)	12,217	10,850	19,175
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	284,821	338,998	-	-	-	3,613	-	3,613	342,612	280,176	281,645
Funded by:												
National Government		41,211	44,530	-	-	-	1,056	-	1,056	45,586	45,176	41,645
Provincial Government		13,610	13,610	-	-	-	2,557	-	2,557	16,167	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	54,821	58,139	-	-	-	3,613	-	3,613	61,753	45,176	41,645
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		205,000	252,951	-	-	-	-	-	-	252,951	205,000	205,000
Internally generated funds		25,000	27,908	-	-	-	-	-	-	27,908	30,000	35,000
Total Capital Funding		284,821	338,998	-	-	-	3,613	-	3,613	342,612	280,176	281,645

WC023 Drakenstein - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		131,540	185,415	–	–	–	14,923	(76,174)	(61,251)	124,164	147,183	171,828
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	157,034	157,034	–	–	–	–	–	–	157,034	183,743	186,623
Other debtors		58,125	58,125	–	–	–	–	–	–	58,125	61,125	64,125
Current portion of long-term receivables		272	272	–	–	–	–	–	–	272	252	232
Inventory		47,137	47,137	–	–	–	–	–	–	47,137	48,137	49,137
Total current assets		394,107	447,983	–	–	–	14,923	(76,174)	(61,251)	386,732	440,439	471,944
Non current assets												
Long-term receivables		1,589	1,589	–	–	–	–	–	–	1,589	1,739	1,889
Investments		153	153	–	–	–	–	–	–	153	153	153
Investment property		93,057	93,057	–	–	–	–	–	–	93,057	93,057	93,057
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	1	4,451,937	4,506,115	–	–	–	3,613	–	3,613	4,509,728	4,442,504	4,526,568
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–	–
Intangible		10,123	10,123	–	–	–	–	–	–	10,123	10,633	11,171
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		4,556,859	4,611,036	–	–	–	3,613	–	3,613	4,614,650	4,548,086	4,632,837
TOTAL ASSETS		4,950,966	5,059,019	–	–	–	18,536	(76,174)	(57,637)	5,001,382	4,988,526	5,104,781
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Borrowing		108,932	108,932	–	–	–	–	–	–	108,932	127,259	126,969
Consumer deposits		29,926	29,926	–	–	–	–	–	–	29,926	31,926	33,926
Trade and other payables		180,898	180,898	–	–	–	–	–	–	180,898	155,898	150,898
Provisions		33,826	33,826	–	–	–	–	–	–	33,826	39,826	44,826
Total current liabilities		353,582	353,582	–	–	–	–	–	–	353,582	354,909	356,619
Non current liabilities												
Borrowing	1	789,826	789,826	–	–	–	–	–	–	789,826	867,567	945,598
Provisions	1	186,012	186,012	–	–	–	–	–	–	186,012	205,012	222,012
Total non current liabilities		975,839	975,839	–	–	–	–	–	–	975,839	1,072,579	1,167,611
TOTAL LIABILITIES		1,329,421	1,329,421	–	–	–	–	–	–	1,329,421	1,427,489	1,524,230
NET ASSETS	2	3,621,545	3,729,598	–	–	–	18,536	(76,174)	(57,637)	3,671,960	3,561,037	3,580,552
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1,548,980	1,657,033	–	–	–	–	(57,637)	(57,637)	1,599,395	1,488,472	1,507,987
Reserves		2,072,565	2,072,565	–	–	–	–	–	–	2,072,565	2,072,565	2,072,565
TOTAL COMMUNITY WEALTH/EQUITY		3,621,545	3,729,598	–	–	–	–	(57,637)	(57,637)	3,671,960	3,561,037	3,580,552

WC023 Drakenstein - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		1,275,681	1,275,681	–	–	–	–	81,557	81,557	1,357,238	1,376,570	1,488,968
Government - operating	1	154,051	154,051	–	–	–	14,923	–	14,923	168,974	154,608	168,162
Government - capital	1	62,496	65,814	–	–	–	3,613	251	3,865	69,679	53,104	49,263
Interest		18,780	18,780	–	–	–	–	1,821	1,821	20,600	20,667	22,618
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(1,207,993)	(1,207,993)	–	–	–	–	(150,815)	(150,815)	(1,358,808)	(1,331,455)	(1,433,562)
Finance charges		(56,833)	(56,833)	–	–	–	–	(8,987)	(8,987)	(65,820)	(65,663)	(77,320)
Transfers and Grants	1	(595)	(595)	–	–	–	–	–	–	(595)	(655)	(720)
NET CASH FROM/(USED) OPERATING ACTIVITIES		245,587	248,905	–	–	–	18,536	(76,174)	(57,637)	191,268	207,176	217,409
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		250	250	–	–	–	–	–	–	250	250	250
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		(250)	(250)	–	–	–	–	–	–	(250)	150	150
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(276,277)	(338,998)	–	–	–	(3,613)	–	(3,613)	(342,612)	(271,674)	(273,195)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(276,277)	(338,998)	–	–	–	(3,613)	–	(3,613)	(342,612)	(271,274)	(272,795)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		205,000	205,000	–	–	–	–	–	–	205,000	205,000	205,000
Increase (decrease) in consumer deposits		655	655	–	–	–	–	–	–	655	2,000	2,000
Payments												
Repayment of borrowing		(108,932)	(108,932)	–	–	–	–	–	–	(108,932)	(127,259)	(126,969)
NET CASH FROM/(USED) FINANCING ACTIVITIES		96,722	96,722	–	–	–	–	–	–	96,722	79,741	80,031
NET INCREASE/ (DECREASE) IN CASH HELD		66,033	6,629	–	–	–	14,923	(76,174)	(61,251)	(54,622)	15,643	24,645
Cash/cash equivalents at the year begin:	2	65,507	178,786	–	–	–	–	–	–	178,786	124,164	139,807
Cash/cash equivalents at the year end:	2	131,540	185,415	–	–	–	14,923	(76,174)	–	124,164	139,807	164,452

WC023 Drakenstein - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	131,540	185,415	-	-	-	14,923	(76,174)	(61,251)	124,164	139,807	164,452
Other current investments > 90 days		-	-	-	-	-	0	-	0	0	7,376	7,376
Non current assets - Investments	1	153	153	-	-	-	-	-	-	153	153	153
Cash and investments available:		131,693	185,568	-	-	-	14,923	(76,174)	(61,251)	124,317	147,336	171,981
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		23,695	23,695	-	-	-	-	-	-	23,695	26,027	28,368
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(25,343)	(25,343)	-	-	-	-	810	810	(24,533)	(78,736)	(89,463)
Other provisions		3,958	-	-	-	-	-	-	-	3,958	4,648	4,903
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		69,123	69,123	-	-	-	-	-	-	69,123	67,123	66,923
Total Application of cash and investments:		71,434	67,476	-	-	-	-	810	810	72,244	19,063	10,732
Surplus(shortfall)		60,259	118,092	-	-	-	14,923	(76,984)	(62,061)	52,074	128,273	161,249

WC023 Drakenstein - Table B9 Asset Management -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	203,222	236,848	-	-	-	3,237	(3,901)	(664)	236,185	230,925	214,761
Infrastructure - Road transport		8,800	51,045	-	-	-	-	5,505	5,505	56,550	29,815	12,371
Infrastructure - Electricity		21,200	15,265	-	-	-	969	310	1,279	16,543	40,805	25,311
Infrastructure - Water		35,302	30,254	-	-	-	(288)	-	(288)	29,966	51,703	46,038
Infrastructure - Sanitation		76,920	63,612	-	-	-	-	-	-	63,612	52,995	64,091
Infrastructure - Other		11,650	10,751	-	-	-	-	-	-	10,751	9,850	19,175
Infrastructure		153,873	170,927	-	-	-	680	5,815	6,495	177,422	185,168	166,986
Community		21,647	28,476	-	-	-	2,407	(1,187)	1,220	29,696	18,622	20,473
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	26,019	35,423	-	-	-	150	(8,754)	(8,604)	26,819	26,624	26,764
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		1,684	2,022	-	-	-	-	226	226	2,248	510	538
Total Renewal of Existing Assets to be adjusted	2	81,599	102,150	-	-	-	376	3,901	4,277	106,427	40,749	66,884
Infrastructure - Road transport		44,161	10,051	-	-	-	-	250	250	10,301	11,279	30,367
Infrastructure - Electricity		4,550	17,003	-	-	-	376	10	386	17,389	3,152	3,525
Infrastructure - Water		23,450	35,723	-	-	-	-	-	-	35,723	18,980	27,116
Infrastructure - Sanitation		700	28,962	-	-	-	-	-	-	28,962	700	700
Infrastructure - Other		5,750	-	-	-	-	-	-	-	5,750	1,500	500
Infrastructure		78,611	91,740	-	-	-	376	260	636	92,376	35,611	62,209
Community		1,200	3,958	-	-	-	-	616	616	4,574	1,400	1,600
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	1,788	6,453	-	-	-	-	3,025	3,025	9,478	3,738	3,075
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4											
Infrastructure - Road transport		52,961	61,097	-	-	-	-	5,755	5,755	66,851	41,094	42,738
Infrastructure - Electricity		25,750	32,268	-	-	-	1,345	320	1,665	33,933	43,957	28,836
Infrastructure - Water		58,752	65,977	-	-	-	(288)	-	(288)	65,688	70,683	73,155
Infrastructure - Sanitation		77,620	92,575	-	-	-	-	-	-	92,575	53,695	64,791
Infrastructure - Other		17,400	10,751	-	-	-	-	-	-	10,751	11,350	19,675
Infrastructure		232,484	262,667	-	-	-	1,056	6,075	7,131	269,798	220,780	229,195
Community		22,847	32,434	-	-	-	2,407	(571)	1,836	34,270	20,022	22,073
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	27,807	41,876	-	-	-	150	(5,729)	(5,579)	36,297	30,362	29,839
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		1,684	2,022	-	-	-	-	226	226	2,248	510	538
TOTAL CAPITAL EXPENDITURE to be adjusted	2	284,821	338,998	-	-	-	3,613	-	3,613	342,612	271,674	281,645
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		702,908	711,044	-	-	-	-	5,755	5,755	716,798	721,403	730,837
Infrastructure - Electricity		960,885	967,403	-	-	-	1,345	320	1,665	969,068	960,731	942,994
Infrastructure - Water		592,771	599,996	-	-	-	(288)	-	(288)	599,708	602,725	653,995
Infrastructure - Sanitation		708,488	723,443	-	-	-	-	-	-	723,443	687,451	721,423
Infrastructure - Other		206,081	199,432	-	-	-	-	-	-	199,432	198,472	194,668
Infrastructure		3,171,133	3,201,316	-	-	-	1,056	6,075	7,131	3,208,447	3,170,782	3,243,916
Community		385,638	395,225	-	-	-	2,407	(571)	1,836	397,061	388,221	397,441
Heritage assets		33,904	33,904	-	-	-	-	-	-	33,904	33,904	33,904
Investment properties		93,057	93,057	-	-	-	-	-	-	93,057	93,057	93,057
Other assets		861,262	875,332	-	-	-	150	(5,729)	(5,579)	869,752	849,597	851,307
Intangibles		10,123	10,461	-	-	-	-	226	226	10,687	10,633	11,171
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	4,555,117	4,609,294	-	-	-	3,613	-	3,613	4,612,908	4,546,194	4,630,795
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	162,568	162,568	-	-	-	-	11,541	11,541	174,109	168,557	177,961
Repairs and Maintenance by asset class		61,012	60,314	-	-	-	-	4,917	4,917	65,231	64,936	70,501
Infrastructure - Road transport		14,653	14,486	-	-	-	-	1,181	1,181	15,666	14,869	16,428
Infrastructure - Electricity		12,464	12,321	-	-	-	-	1,004	1,004	13,326	13,461	14,538
Infrastructure - Water		8,778	8,677	-	-	-	-	707	707	9,385	9,480	10,238
Infrastructure - Sanitation		2,466	2,438	-	-	-	-	199	199	2,637	2,664	2,877
Infrastructure - Other		123	122	-	-	-	-	10	10	132	133	144
Infrastructure		38,485	38,044	-	-	-	-	3,102	3,102	41,146	40,607	44,225
Community		1,177	1,163	-	-	-	-	95	95	1,258	1,271	1,373
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	21,351	21,106	-	-	-	-	1,721	1,721	22,827	23,059	24,903
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		223,580	222,882	-	-	-	-	16,458	16,458	239,340	233,493	248,462
% of capital exp on renewal of assets		28.6%	30.1%							31.1%	15.0%	23.7%
Renewal of existing assets as % of deprecn		50.2%	62.8%							61.1%	24.2%	37.6%
R&M as a % of PPE		1.3%	1.3%							1.4%	1.4%	1.5%
Renewal and R&M as a % of PPE		3.1%	3.5%							3.7%	2.3%	3.0%

WC023 Drakenstein - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		48870	0	0	0	0	0	0	-	48,870	49370	49870
Piped water inside yard (but not in dwelling)		8051	0	0	0	0	0	0	-	8,051	8051	8051
Using public tap (at least min.service level)	2	3175	0	0	0	0	0	0	-	3,175	3225	3275
Other water supply (at least min.service level)		0	0	0	0	0	0	0	-	-	-	-
Minimum Service Level and Above sub-total		60	-	-	-	-	-	-	-	60	61	61
Using public tap (< min.service level)	3	3175	0	0	0	0	0	0	-	3,175	3225	3275
Other water supply (< min.service level)	3,4	0	0	0	0	0	0	0	-	0	0	0
No water supply		368	0	0	0	0	0	0	-	368	368	368
Below Minimum Service Level sub-total		4	-	-	-	-	-	-	-	4	4	4
Total number of households	5	64	-	-	-	-	-	-	-	64	64	65
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		54930	0	0	0	0	0	0	-	54,930	55430	55930
Flush toilet (with septic tank)		2011	0	0	0	0	0	0	-	2,011	2011	2011
Chemical toilet		98	0	0	0	0	0	0	-	98	98	98
Pit toilet (ventilated)		187	0	0	0	0	0	0	-	187	187	187
Other toilet provisions (> min.service level)		0	0	0	0	0	0	0	-	-	0	0
Minimum Service Level and Above sub-total		57,226	-	-	-	-	-	-	-	57,226	57,726	58,226
Bucket toilet		1740	0	0	0	0	0	0	-	1,740	1740	1740
Other toilet provisions (< min.service level)		890	0	0	0	0	0	0	-	890	890	890
No toilet provisions		801	0	0	0	0	0	0	-	801	801	801
Below Minimum Service Level sub-total		3,431	-	-	-	-	-	-	-	3,431	3,431	3,431
Total number of households	5	60,657	-	-	-	-	-	-	-	60,657	61,157	61,657
Energy:												
Electricity (at least min. service level)		14500	0	0	0	0	0	0	-	14,500	15500	16600
Electricity - prepaid (> min.service level)		34000	0	0	0	0	0	0	-	34,000	35000	36000
Minimum Service Level and Above sub-total		48,500	-	-	-	-	-	-	-	48,500	50,500	52,600
Electricity (< min.service level)		0	0	0	0	0	0	0	-	-	0	0
Electricity - prepaid (< min. service level)		0	0	0	0	0	0	0	-	-	0	0
Other energy sources		0	0	0	0	0	0	0	-	-	0	0
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	48,500	-	-	-	-	-	-	-	48,500	50,500	52,600
Refuse:												
Removed at least once a week (min.service)		40816	0	0	0	0	0	0	-	40,816	41224	41636
Minimum Service Level and Above sub-total		40,816	-	-	-	-	-	-	-	40,816	41,224	41,636
Removed less frequently than once a week		0	0	0	0	0	0	0	-	-	0	0
Using communal refuse dump		0	0	0	0	0	0	0	-	-	0	0
Using own refuse dump		0	0	0	0	0	0	0	-	-	0	0
Other rubbish disposal		0	0	0	0	0	0	0	-	-	0	0
No rubbish disposal		0	0	0	0	0	0	0	-	-	0	0
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	40,816	-	-	-	-	-	-	-	40,816	41,224	41,636
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		33291	0	0	0	0	0	0	-	33,291	34956	36704
Sanitation (free minimum level service)		12309	0	0	0	0	0	0	-	12,309	12924	13570
Electricity/other energy (50kwh per household per month)		15158	0	0	0	0	0	0	-	15,158	15916	16712
Refuse (removed at least once a week)		12309	0	0	0	0	0	0	-	12,309	12924	13570
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		17,289	-	-	-	-	-	-	-	17,289	18,153	19,061
Sanitation (free sanitation service)		12,560	-	-	-	-	-	-	-	12,560	13,188	13,847
Electricity/other energy (50kwh per household per month)		12,159	-	-	-	-	-	-	-	12,159	12,767	13,405
Refuse (removed once a week)		15,579	-	-	-	-	-	-	-	15,579	16,358	17,176
Total cost of FBS provided (minimum social package)		57,587	-	-	-	-	-	-	-	57,587	60,466	63,489
Highest level of free service provided												
Property rates (R'000 value threshold)		160000	0	0	0	0	0	0	-	160,000	160000	160000
Water (kilolitres per household per month)		10	0	0	0	0	0	0	-	10	10	10
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	-	-	0	0
Sanitation (Rand per household per month)		111	0	0	0	0	0	0	-	111	116	122
Electricity (kw per household per month)		100	0	0	0	0	0	0	-	100	100	100
Refuse (average litres per week)		60	0	0	0	0	0	0	-	60	60	60
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		2,051	-	-	-	-	-	-	-	2,051	2,154	2,262
Property rates (other exemptions, reductions and rebates)		-	-	-	-	-	-	-	-	-	-	-
Water		16,979	-	-	-	-	-	-	-	16,979	17,827	18,719
Sanitation		13,230	-	-	-	-	-	-	-	13,230	13,892	14,586
Electricity/other energy		30,095	-	-	-	-	-	-	-	30,095	31,600	33,180
Refuse		16,207	-	-	-	-	-	-	-	16,207	17,017	17,868
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	2,801	-	-	-	-	-	-	-	2,801	2,941	2,955
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of free services provided (total social package)		81,362	-	-	-	-	-	-	-	81,362	85,430	89,569

WC023 Drakenstein - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Property rates												
Total Property Rates		282,025	282,025	–	–	–	–	3,779	3,779	285,803	297,818	314,496
less Revenue Foregone		81,277	81,277	–	–	–	–	5,148	5,148	86,425	85,829	90,635
Net Property Rates		200,747	200,747	–	–	–	–	(1,369)	(1,369)	199,379	211,989	223,861
Service charges - electricity revenue												
Total Service charges - electricity revenue		818,350	818,350	–	–	–	–	(16,174)	(16,174)	802,176	878,586	947,898
less Revenue Foregone		12,793	12,793	–	–	–	–	(12,793)	(12,793)	–	13,497	14,239
Net Service charges - electricity revenue		805,557	805,557	–	–	–	–	(3,381)	(3,381)	802,176	865,089	933,659
Service charges - water revenue												
Total Service charges - water revenue		151,390	151,390	–	–	–	–	2,899	2,899	154,290	166,529	181,517
less Revenue Foregone		16,875	16,875	–	–	–	–	(182)	(182)	16,693	18,563	20,233
Net Service charges - water revenue		134,515	134,515	–	–	–	–	3,081	3,081	137,597	147,967	161,284
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		68,221	68,221	–	–	–	–	1,589	1,589	69,810	78,454	90,222
less Revenue Foregone		13,143	13,143	–	–	–	–	(13,143)	(13,143)	–	15,114	17,381
Net Service charges - sanitation revenue		55,078	55,078	–	–	–	–	14,732	14,732	69,810	63,339	72,840
Service charges - refuse revenue												
Total refuse removal revenue		84,145	84,145	–	–	–	–	6,682	6,682	90,827	92,307	101,261
Total landfill revenue		–	–	–	–	–	–	–	–	–	–	–
less Revenue Foregone		14,726	14,726	–	–	–	–	(14,726)	(14,726)	–	16,154	17,721
Net Service charges - refuse revenue		69,419	69,419	–	–	–	–	21,408	21,408	90,827	76,153	83,540
Other Revenue By Source												
ADMIN CHARGES : OTHER		1,573	1,573	–	–	–	–	–	–	1,573	1,730	1,903
BUILDING INSPECTION FEES		5,280	5,280	–	–	–	–	–	–	5,280	5,808	6,389
COMMISSION: SANLAM		352	352	–	–	–	–	–	–	352	387	426
DEPRECIATION WRITTEN BACK		–	–	–	–	–	–	–	–	–	–	–
LEGAL COSTS RECOVERED		96	96	–	–	–	–	–	–	96	106	117
SUNDRY INCOME		2,894	2,894	–	–	–	–	289	289	3,183	3,184	3,502
ACTUARIAL GAIN		–	–	–	–	–	–	–	–	–	–	–
FESTIVE LIGHTS		–	–	–	–	–	–	45	45	45	–	–
BUILDING PLAN FEES		–	–	–	–	–	–	–	–	–	–	–
COMMISSION: ESKOM		–	–	–	–	–	–	–	–	–	–	–
PHOTO COPIES		77	77	–	–	–	–	–	–	77	84	93
VALUATION CERTIFICATES		–	–	–	–	–	–	–	–	–	–	–
POUND FEES		–	–	–	–	–	–	–	–	–	–	–
DAMAGES RECOVERED		–	–	–	–	–	–	–	–	–	–	–
GAIN ON ASSET FROM NON-EXCHANGE TRANSACT		–	–	–	–	–	–	–	–	–	–	–
CARPORTS: SALARY DEDUCTIONS		–	–	–	–	–	–	–	–	–	–	–
INSURANCE : MUNICIPAL EMPLOYEES		3	3	–	–	–	–	–	–	3	4	4
INT. AND REDEMPTION : MUN. EMPLOYEES		5	5	–	–	–	–	–	–	5	6	6
SIDINGS		–	–	–	–	–	–	–	–	–	–	–
ROYALTIES		1	1	–	–	–	–	0	0	1	1	1
POUND SALES		–	–	–	–	–	–	–	–	–	–	–
ABANDONED VEHICLES		–	–	–	–	–	–	4	4	4	–	–
INFORMATION FEES (6)		–	–	–	–	–	–	–	–	–	–	–
INSTRUCTORS CERTIFICATE		3	3	–	–	–	–	–	–	3	3	3
RECOVERABLE STIPP PROGRAMME		–	–	–	–	–	–	–	–	–	–	–
RECOVERABLE: TRAFFIC SERVICES		24	24	–	–	–	–	–	–	24	27	29
PARKING METER FEES		–	–	–	–	–	–	–	–	–	–	–
FIRE ALARM SYSTEM CONNECTION FEES		–	–	–	–	–	–	–	–	–	–	–
FIRE BRIGADE FEES		248	248	–	–	–	–	–	–	248	272	299
HYDRANT CHARGES		–	–	–	–	–	–	–	–	–	–	–
TRAINING PERSONNEL		–	–	–	–	–	–	–	–	–	–	–
LOST & PAID		–	–	–	–	–	–	1	1	1	–	–
LOST BOOKS		1	1	–	–	–	–	2	2	3	1	2
RESERVATIONS		1	1	–	–	–	–	0	0	2	1	1
MEMBERSHIP CARDS : REPLACEMENT		7	7	–	–	–	–	–	–	7	7	8
INTERNET		–	–	–	–	–	–	–	–	–	–	–
RENTING OF LIBRARY HALL		–	–	–	–	–	–	(2)	(2)	(2)	–	–
BOOK SALES		–	–	–	–	–	–	–	–	–	–	–
VISITORS		–	–	–	–	–	–	–	–	–	–	–
LIBRARY SUBSCRIPTION		–	–	–	–	–	–	1	1	1	–	–
FAXES		3	3	–	–	–	–	5	5	8	3	3
CASH SURPLUS		–	–	–	–	–	–	–	–	–	–	–
DAMAGED LOST BOOKS		11	11	–	–	–	–	(0)	(0)	11	12	14
PHOTO COPIES: COMMISSION		6	6	–	–	–	–	–	–	6	6	7
ADMIN CHARGES : CLEANING OF ERVEN		–	–	–	–	–	–	–	–	–	–	–
FOOD SAMPLES		–	–	–	–	–	–	–	–	–	–	–
RECOVERABLE WORK		33	33	–	–	–	–	–	–	33	36	40
REGISTRATION		–	–	–	–	–	–	–	–	–	–	–
SALE: MEDICINES		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
SALE: POWDER MILK		-	-	-	-	-	-	-	-	-	-	-
DAY TARIFF - PASIENTS		-	-	-	-	-	-	-	-	-	-	-
SPRAYING OF TREES		17	17	-	-	-	-	(31)	(31)	(15)	18	20
SALE: BROCHURES		3	3	-	-	-	-	2	2	5	3	4
SELLING OF PLANTS		2	2	-	-	-	-	2	2	4	2	2
CAMPING FEES		387	387	-	-	-	-	-	-	387	426	469
ENTRY PER TRACTOR		-	-	-	-	-	-	-	-	-	-	-
FILM SHOTS		134	134	-	-	-	-	36	36	170	148	163
FIRE WOOD - NATURE RESERVE		-	-	-	-	-	-	-	-	-	-	-
TREE SALES		-	-	-	-	-	-	-	-	-	-	-
CAMPING COUPONS		545	545	-	-	-	-	-	-	545	599	659
CHALETs		-	-	-	-	-	-	-	-	-	-	-
DAY CAMPING		38	38	-	-	-	-	-	-	38	42	46
ENTRANCE FEES		1,235	1,235	-	-	-	-	225	225	1,460	1,359	1,495
GALA FEES		8	8	-	-	-	-	8	-	8	9	10
SALE: TICKETS		103	103	-	-	-	-	-	-	103	113	124
ALLOTMENT CHARGES		101	101	-	-	-	-	-	-	101	111	122
BURIAL FEES		1,538	1,538	-	-	-	-	-	-	1,538	1,692	1,861
RESERVATION OF GRAVESITES		4	4	-	-	-	-	1	1	6	5	5
WALL OF REMEMBRANCE		6	6	-	-	-	-	-	-	6	6	7
CEMETERY FEES		-	-	-	-	-	-	-	-	-	-	-
GRAVE SITE FEES		26	26	-	-	-	-	-	-	26	29	32
HEADSTONE FEES		-	-	-	-	-	-	-	-	-	-	-
CREDITORS DISCOUNT		-	-	-	-	-	-	-	-	-	-	-
INFORMATION FEES		7	7	-	-	-	-	-	-	7	8	8
INVESTIGATION FEES CERTIFICATES		473	473	-	-	-	-	-	-	473	520	572
SALE: COMPUTER PRINT OUTS		0	0	-	-	-	-	(0)	(0)	0	0	1
WATER : RECONNECTION FEES		0	0	-	-	-	-	(0)	(0)	0	0	0
WATER : NEW CONNECTION FEES		646	646	-	-	-	-	-	-	646	710	781
STOCK SURPLUS		-	-	-	-	-	-	-	-	-	-	-
SQUATTERS CAMP - FAIRYLAND		-	-	-	-	-	-	-	-	-	-	-
AIR PHOTOS		-	-	-	-	-	-	-	-	-	-	-
APPLICATION FEES		264	264	-	-	-	-	-	-	264	290	319
DEPOSITS FORFEITED		-	-	-	-	-	-	-	-	-	-	-
CONTRAVENTION LEVY		45	45	-	-	-	-	105	105	150	50	55
ATTENDANCE		-	-	-	-	-	-	1	1	1	-	-
ELECTRICITY : IND. AVAIL. CHARGES		-	-	-	-	-	-	-	-	-	-	-
ELECTRICITY : NEW CONNECTION FEES		3,300	3,300	-	-	-	-	-	-	3,300	3,630	3,993
ELECTRICITY : RECONNECTION FEES		385	385	-	-	-	-	-	-	385	424	466
PREPAID METERS CONNECTION CHANGE		-	-	-	-	-	-	-	-	-	-	-
PRE-PAID METERS PAYMENTS		6	6	-	-	-	-	-	-	6	6	7
TESTING OF INSTALLATIONS		-	-	-	-	-	-	-	-	-	-	-
ELECTRICITY : DOMESTIC AVAIL. CHARGES		-	-	-	-	-	-	-	-	-	-	-
GARAGE ENTRANCES		32	32	-	-	-	-	-	-	32	35	39
RECOVERABLE SERVICES		277	277	-	-	-	-	-	-	277	304	335
ROYALTIES: SAND MINE		-	-	-	-	-	-	3	3	3	-	-
STORM WATER CONNECTIONS		-	-	-	-	-	-	-	-	-	-	-
PRIVATE DRIVEWAY		-	-	-	-	-	-	-	-	-	-	-
ROOFWATER CONNECTION		-	-	-	-	-	-	-	-	-	-	-
SEWERAGE : NEW CONNECTION FEES		223	223	-	-	-	-	23	23	246	246	270
SUNDRY INCOME WWTW		-	-	-	-	-	-	-	-	-	-	-
DRAIN CLEANING		358	358	-	-	-	-	-	-	358	393	433
SLUDGE SALES		1	1	-	-	-	-	-	-	1	1	1
SALE: REFUSE BAGS		-	-	-	-	-	-	-	-	-	-	-
GARDEN REFUSE REMOVAL		39	39	-	-	-	-	29	29	68	43	47
SHOPPING TROLLEYS		-	-	-	-	-	-	-	-	-	-	-
COMPOST SALES		33	33	-	-	-	-	-	-	33	36	40
SUNDRY INCOME : RECYCLE - HERWIN		-	-	-	-	-	-	106	106	106	-	-
DUMPSITE		-	-	-	-	-	-	-	-	-	-	-
DUMPSITE COUPONS		301	301	-	-	-	-	-	-	301	331	364
DUMPSITE COUPONS - PAARL EAST		-	-	-	-	-	-	-	-	-	-	-
OTHER		-	-	-	-	-	-	-	-	-	-	-
WATER : BASIC CHARGE		3,258	3,258	-	-	-	-	-	-	3,258	3,584	3,942
Total 'Other' Revenue	1	24,411	24,411	-	-	-	-	846	-	25,257	26,853	29,538

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		277,393	277,393	–	–	–	–	437	437	277,831	298,614	321,458
Pension and UIF Contributions		48,420	48,409	–	–	–	–	(1,534)	(1,534)	46,874	52,124	56,111
Medical Aid Contributions		26,923	26,874	–	–	–	–	1,276	1,276	28,150	29,906	33,232
Overtime		19,113	19,113	–	–	–	–	–	–	19,113	20,575	22,149
Performance Bonus		–	–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		6,756	6,756	–	–	–	–	2,145	2,145	8,902	7,094	7,449
Cellphone Allowance		233	233	–	–	–	–	206	206	439	256	281
Housing Allowances		1,979	1,970	–	–	–	–	104	104	2,074	2,078	2,181
Other benefits and allowances		53,297	53,365	–	–	–	–	(19,591)	(19,591)	33,775	60,099	67,830
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		402	402	–	–	–	–	1,442	1,442	1,844	354	312
sub-total	4	434,516	434,516	–	–	–	–	(15,515)	(15,515)	419,001	471,101	511,005
<u>Less: Employees costs capitalised to PPE</u>		–	–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	434,516	434,516	–	–	–	–	(15,515)	(15,515)	419,001	471,101	511,005
Contributions recognised - capital												
<i>List contributions by contract</i>		–	–	–	–	–	–	–	–	–	–	–
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		162,568	162,568	–	–	–	–	11,541	11,541	174,109	168,557	177,961
Lease amortisation		–	–	–	–	–	–	–	–	–	–	–
Capital asset impairment		–	–	–	–	–	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE		–	–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	1	162,568	162,568	–	–	–	–	11,541	11,541	174,109	168,557	177,961
Bulk purchases												
Electricity		511,054	511,054	–	–	–	–	–	–	511,054	553,326	597,924
Water		26,660	26,660	–	–	–	–	–	–	26,660	29,326	32,259
Total bulk purchases	1	537,714	537,714	–	–	–	–	–	–	537,714	582,652	630,183
Contracted services												
ASSESSMENT SERVICES		–	–	–	–	–	–	–	–	–	–	–
DELIVERY OF ACCOUNTS		–	–	–	–	–	–	–	–	–	–	–
INTERNAL AUDIT		–	–	–	–	–	–	–	–	–	–	–
JOB CREATION		–	–	–	–	–	–	–	–	–	–	–
LEGAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
METER READING		–	–	–	–	–	–	–	–	–	–	–
PRE-PAID VENDING MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–
PROFESSIONAL FEES		–	–	–	–	–	–	–	–	–	–	–
SECURITY SERVICES		9,652	10,318	–	–	–	–	534	534	10,852	10,617	11,679
SEWERAGE PURIFICATION		–	–	–	–	–	–	–	–	–	–	–
WATER PURIFICATION		–	–	–	–	–	–	–	–	–	–	–
OTHER CONTRACTED SERVICES		5,625	5,569	–	–	–	–	5,073	5,073	10,642	5,988	6,587
sub-total	1	15,277	15,886	–	–	–	–	5,608	5,608	21,494	16,606	18,266
Allocations to organs of state:												
Electricity		–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total contracted services		15,277	15,886	–	–	–	–	5,608	5,608	21,494	16,606	18,266
Other Expenditure By Type												
Collection costs		10,822	10,822	–	–	–	–	(3,637)	(3,637)	7,186	11,622	12,481
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–	–
Consultant fees		–	–	–	–	–	–	–	–	–	–	–
Audit fees		5,807	5,764	–	–	–	–	–	–	5,764	6,097	6,402
Repairs and Maintenance		61,012	60,314	–	–	–	–	4,917	4,917	65,231	65,279	70,501
General expenses		22,025	22,313	–	–	–	–	570	570	22,883	21,165	21,411
ABLUTION FACILITIES FOR FARMWORKERS		368	368	–	–	–	–	18	18	386	386	405
ADVERTISING COSTS		1,690	1,675	–	–	–	–	(0)	(0)	1,675	1,775	1,864
ANALYSIS OF SAMPLES		652	751	–	–	–	–	(292)	(292)	459	684	718
ANNUAL SUPPORT - ASSET MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–
AUDIT COMMITTEE		550	550	–	–	–	–	–	–	550	578	606
AUDIT METERS		126	126	–	–	–	–	(63)	(63)	63	132	139
BANK CHARGES		3,014	2,074	–	–	–	–	940	940	3,014	3,165	3,323
BOOKS AND PUBLICATIONS		111	113	–	–	–	–	(7)	(7)	107	117	122
BURSARIES		–	–	–	–	–	–	–	–	–	–	–
CELL PHONES		74	74	–	–	–	–	–	–	74	77	81
CHEMICALS - PEST CONTROL		168	168	–	–	–	–	–	–	168	177	185
CHEMICALS / WORKS		1,599	1,613	–	–	–	–	4	4	1,617	1,679	1,763
CLEANING EXPENSES		–	–	–	–	–	–	–	–	–	–	–
CLEANING OF CEMETRIES		2	2	–	–	–	–	–	–	2	3	3

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
COAL AND GAS / OXYGEN		35	35	-	-	-	-	-	-	35	36	38
COMMUNITY DEVELOPMENT		160	87	-	-	-	-	-	-	87	168	176
COMMUNITY GAMES		125	125	-	-	-	-	-	-	125	131	138
CONDITIONAL GRANT EXPENDITURE		58,902	60,559	-	-	-	2,902	95,467	98,369	158,928	52,133	55,180
CONFERENCE SCHOOL EXPENDITURE		-	-	-	-	-	-	-	-	-	-	-
CONSULTANCY FEES - VENUS		1,134	1,145	-	-	-	-	363	363	1,508	1,191	1,250
CONTRIBUTION TO LEAVE RESERVE		5,734	5,734	-	-	-	-	-	-	5,734	6,173	6,645
CORPORATE IDENTITY		75	55	-	-	-	-	(25)	(25)	30	79	83
COUNCILLORS: TOOLS OF THE TRADE		-	-	-	-	-	-	-	-	-	-	-
CREMATION COSTS		120	120	-	-	-	-	-	-	120	126	132
DEEDS		84	84	-	-	-	-	16	16	100	88	93
DEMOLITION OF STRUCTURES		116	84	-	-	-	-	36	36	120	121	127
DEVELOPMENT OF YOUTH		160	186	-	-	-	-	-	-	186	168	177
DEVELOPMENT PROJECTS		63	8	-	-	-	-	-	-	8	66	69
DISASTER RECOVERY		84	69	-	-	-	-	15	15	84	88	93
DRAKENSTEIN DEVELOPMENT AGENCY		-	-	-	-	-	-	-	-	-	-	-
DRAKENSTEIN SPORTS FORUM		58	58	-	-	-	-	-	-	58	61	64
DRAKENSTEIN YOUTH COUNCIL		79	3	-	-	-	-	-	-	3	83	87
ENTERTAINMENT EXPENSES		174	181	-	-	-	-	(38)	(38)	143	183	192
EVENTUALITIES		-	-	-	-	-	-	-	-	-	-	-
EXCELLENCE AND SERVICE AWARDS		210	210	-	-	-	-	-	-	210	221	232
EXTERNAL AUDIT SERVICES		-	-	-	-	-	-	-	-	-	-	-
FINANCIAL SUPPORT TO COMMUNITY EVENTS		30	30	-	-	-	-	-	-	30	32	33
FIRE FIGHTING		-	-	-	-	-	-	-	-	-	-	-
FRAUD PREVENTION CONTROLS		177	57	-	-	-	-	-	-	57	185	195
FUEL AND OIL		16,449	16,449	-	-	-	-	-	-	16,449	17,271	18,134
FULL TIME COUNCILLORS SUPPORT		99	99	-	-	-	-	15	15	114	103	109
GENERAL MATERIALS		184	224	-	-	-	-	-	-	224	193	203
GIS : DATA		238	266	-	-	-	-	-	-	266	250	263
HEROES ACRE		23	23	-	-	-	-	-	-	23	24	25
HIGH DENSITY CLEANUP PROJECT		2,420	2,420	-	-	-	-	1,787	1,787	4,207	2,541	2,668
HIRE FEES		9,167	9,610	-	-	-	-	1,997	1,997	11,607	9,626	10,107
HOUSING MAINTENANCE		3,026	2,926	-	-	-	-	2,471	2,471	5,397	3,178	3,338
HOUSING SCHEMES		23,440	23,440	-	-	-	-	5	5	23,446	24,612	25,843
INDIGENOUS GAMES		65	65	-	-	-	-	-	-	65	68	72
INSURANCE		3,789	3,789	-	-	-	-	300	300	4,089	3,979	4,178
INTERNET CHARGES		-	-	-	-	-	-	-	-	-	-	-
INVESTIGATIONS & REPORTS WSDP & BLUE DRO		590	590	-	-	-	-	-	-	590	619	650
KLAPMUTS PRECINCT PLAN		750	750	-	-	-	-	-	-	750	788	827
KNOWLEDGE MANAGEMENT IMPLEMENTATION		-	-	-	-	-	-	-	-	-	-	-
LABOUR CHARGES		-	-	-	-	-	-	-	-	-	-	-
LABOUR RELATION EXPENSES		25	25	-	-	-	-	-	-	25	26	28
LEGAL COSTS		1,366	2,016	-	-	-	-	234	234	2,250	1,434	1,505
LICENCES		2,754	2,771	-	-	-	-	(1)	(1)	2,770	2,891	3,036
LIME		245	245	-	-	-	-	-	-	245	257	270
LOCAL ECONOMIC DEVELOPMENT		263	263	-	-	-	-	-	-	263	276	289
LOST BOOKS		60	30	-	-	-	-	-	-	30	63	66
MAINTAINING OF PLAY PARKS		280	280	-	-	-	-	-	-	280	294	309
MARKETING OF DRAKENSTEIN		251	229	-	-	-	-	-	-	229	264	277
MASTERPLAN		61	61	-	-	-	-	-	-	61	64	67
MAYORAL CUP		120	120	-	-	-	-	-	-	120	126	132
MEDICAL EXPENSES		-	-	-	-	-	-	-	-	-	-	-
MEMBERSHIP FEES		4,122	4,164	-	-	-	-	-	-	4,164	4,328	4,545
NATION BUILDING		58	68	-	-	-	-	-	-	68	61	64
NEWS LETTER EXPENSES		263	272	-	-	-	-	281	281	553	276	289
NON SCHOOLFEES SCHOOLS		68	-	-	-	-	-	-	-	-	72	75
PARTICIPATORY DEMOCRACY		53	53	-	-	-	-	-	-	53	55	58
PEST CONTROL		3	3	-	-	-	-	2	2	6	3	3
POLICIES/DETAIL PLANNING		50	50	-	-	-	-	-	-	50	53	55
POSTAGE		2,189	2,189	-	-	-	-	(122)	(122)	2,067	2,298	2,413
PRE-PAID VENDING SYSTEM		1,835	1,790	-	-	-	-	(1,070)	(1,070)	720	1,927	2,023
PRINTING AND STATIONERY		2,442	2,453	-	-	-	-	44	44	2,497	2,564	2,692
PROFESSIONAL FEES		1,678	1,173	-	-	-	-	-	-	1,173	1,762	1,850
PROTECTIVE CLOTHING		76	71	-	-	-	-	-	-	71	80	84
PROVISION LAND FILL SITES		3,958	3,958	-	-	-	-	54,319	54,319	58,277	4,176	4,405
PROVISION FOR IMPAIRMENT : FINES EXPENSE		-	-	-	-	-	-	51,848	51,848	51,848	-	-
PUBLIC PARTICIPATION		336	336	-	-	-	-	-	-	336	353	370
PUBLIC RECEPTIONS		21	21	-	-	-	-	79	79	100	22	23
RATES		62	28	-	-	-	-	20	20	48	66	69
RAW MATERIALS		555	555	-	-	-	-	-	-	555	583	612
REFUSE BINS AND BAGS		-	-	-	-	-	-	-	-	-	-	-
RENEWED EMPHASYS ON EMERGING PUBLIC WORK		2,625	2,625	-	-	-	-	-	-	2,625	2,756	2,894
REP & MAINT WINDOWS TAPS ETC.		-	-	-	-	-	-	-	-	-	-	-
RESEARCH PROJECTS		26	26	-	-	-	-	(16)	(16)	10	28	29
RISK COMMITTEE		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
RURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
SIMONDIUM RURAL SETTLEMENT PRECINCT PLAN		-	-	-	-	-	-	-	-	-	-	-
SPECIAL CONNECTIONS		2,497	2,497	-	-	-	-	-	-	2,497	2,622	2,753
SPECIAL INVESTIGATIONS		376	376	-	-	-	-	-	-	376	395	414
SPECIAL PROJECTS		7,446	7,446	-	-	-	-	-	-	7,446	6,768	7,106
SPECIALIST SERVICES		500	500	-	-	-	-	-	-	500	525	-
SPORTS EVENTS		60	60	-	-	-	-	-	-	60	63	66
STANDARD CONNECTIONS		943	943	-	-	-	-	-	-	943	990	1,040
STREET NAMES		127	127	-	-	-	-	-	-	127	133	140
SUBSISTENCE AND TRAVELLING EXP.		195	194	-	-	-	-	(43)	(43)	151	205	215
SUNDRIES		151	154	-	-	-	-	(3)	(3)	151	159	167
TASK EVALUATION		-	-	-	-	-	-	-	-	-	-	-
TEA EXPENSES		246	256	-	-	-	-	33	33	289	258	271
TELEPHONE COMMUNICATION		7,541	6,603	-	-	-	-	655	655	7,258	7,926	8,331
TIDY TOWN PROGRAM		968	973	-	-	-	-	-	-	973	1,017	1,068
TRAFFIC EXPENSES		-	-	-	-	-	-	-	-	-	-	-
TRAINING		1,418	1,425	-	-	-	-	-	-	1,425	1,488	1,563
TRANSACTION COSTS - COMPUTERS		51	51	-	-	-	-	-	-	51	53	56
TRANSLATION COST		10	8	-	-	-	-	8	8	15	11	11
TRANSPORT		-	-	-	-	-	-	-	-	-	-	-
TYRES		1,852	1,852	-	-	-	-	-	-	1,852	1,945	2,042
UNIFORMS AND CLOTHING		1,863	1,851	-	-	-	-	46	46	1,897	1,956	2,054
UPGRADE PROTECTION: COMPUTERS		1,526	1,526	-	-	-	-	-	-	1,526	1,602	1,682
USER ITEMS		314	314	-	-	-	-	-	-	314	330	346
VACATION & COMMUNITY PROJECTS		59	48	-	-	-	-	(28)	(28)	20	61	64
VALUATION EXPENSES		420	335	-	-	-	-	-	-	335	441	463
VENUS FINANCIAL SYSTEM PROJECT		-	-	-	-	-	-	-	-	-	-	-
WARD COMMITTEES		126	126	-	-	-	-	-	-	126	132	139
WARD PROJECTS - 31 WARDS		3,999	3,999	-	-	-	-	-	-	3,999	4,199	4,409
WATER DEMAND MANAGEMENT		116	116	-	-	-	-	-	-	116	121	127
WATER LEVY : RESEARCH COUNCIL		90	90	-	-	-	-	-	-	90	94	99
WATER RESEARCH FUND		308	308	-	-	-	-	-	-	308	323	340
WATER TREATMENT MATERIAL		215	215	-	-	-	-	-	-	215	226	237
WEB PAGE DEVELOPMENT		45	45	-	-	-	-	-	-	45	47	50
WEEDKILLER		496	496	-	-	-	-	(9)	(9)	487	521	547
WOMENS DAY		58	58	-	-	-	-	-	-	58	61	64
WSDP & AUDIT		514	514	-	-	-	-	-	-	514	540	567
X-RAYS		378	337	-	-	-	-	10	10	347	397	417
YEAR END FUNCTION		168	168	-	-	-	-	-	-	168	176	185
YOUTH DAY		53	53	-	-	-	-	-	-	53	55	58
INTER-DEPARTMENTAL TRANSFERS		-	-	-	-	-	-	-	-	-	-	-
Total Other Expenditure	1	296,748	296,139	-	-	-	2,902	211,146	214,048	510,187	300,515	317,048

WC023 Drakenstein - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2014/15								Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	
ASSETS											
Call investment deposits											
Call deposits < 90 days		-	-	-	-	-	-	-	-	-	-
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits		-	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors	1	383,706	383,706	-	-	-	-	-	-	383,706	448,706
Less: provision for debt impairment		226,672	226,672	-	-	-	-	-	-	226,672	264,963
Total Consumer debtors	1	157,034	157,034	-	-	-	-	-	-	157,034	183,743
Debt impairment provision											
Balance at the beginning of the year		191,861	191,861	-	-	-	-	-	-	191,861	226,672
Contributions to the provision		34,810	34,810	-	-	-	-	-	-	34,810	38,291
Bad debts written off		-	-	-	-	-	-	-	-	-	-
Balance at end of year		226,672	226,672	-	-	-	-	-	-	226,672	264,963
Property, plant & equipment											
PPE at cost/valuation (excl. finance leases)	2	7,354,935	7,409,113	-	-	-	3,613	-	3,613	7,412,726	7,607,527
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		2,902,998	2,902,998	-	-	-	-	-	-	2,902,998	3,165,023
Total Property, plant & equipment	1	4,451,937	4,506,115	-	-	-	3,613	-	3,613	4,509,728	4,442,504
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		108,932	108,932	-	-	-	-	-	-	108,932	127,259
Total Current liabilities - Borrowing		108,932	108,932	-	-	-	-	-	-	108,932	127,259
Trade and other payables											
Creditors		180,898	180,898	-	-	-	-	-	-	180,898	155,898
Unspent conditional grants and receipts		-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	180,898	180,898	-	-	-	-	-	-	180,898	155,898
Non current liabilities - Borrowing											
Borrowing	3	789,826	789,826	-	-	-	-	-	-	789,826	867,567
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		789,826	789,826	-	-	-	-	-	-	789,826	867,567
Provisions - non current											
Retirement benefits		122,756	122,756	-	-	-	-	-	-	122,756	135,756
List other major provision items		-	-	-	-	-	-	-	-	-	-
Cleaning Of Illegal Dumping		-	-	-	-	-	-	-	-	-	-
Clearing Of Alien Vegetation		-	-	-	-	-	-	-	-	-	-
Long-Term Service		16,714	16,714	-	-	-	-	-	-	16,714	17,714
Rehabilitation Of Land-Fill Sites		46,542	46,542	-	-	-	-	-	-	46,542	51,542
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non current		186,012	186,012	-	-	-	-	-	-	186,012	205,012
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance		1,587,690	1,587,690	-	-	-	-	-	-	1,587,690	1,548,980
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		(45,665)	62,387	-	-	-	-	(57,637)	(57,637)	4,750	(61,087)
Surplus/(Deficit)		6,956	6,956	-	-	-	-	-	-	6,956	578
Accumulated Surplus/(Deficit)	1	1,548,980	1,657,033	-	-	-	-	(57,637)	(57,637)	1,599,395	1,488,472
Reserves											
Housing Development Fund		45,173	45,173	-	-	-	-	-	-	45,173	46,173
Capital replacement		21,717	21,717	-	-	-	-	-	-	21,717	18,667
Self-insurance		2,234	2,234	-	-	-	-	-	-	2,234	2,284
Other reserves (list)		856,459	856,459	-	-	-	-	-	-	856,459	858,659
Revaluation		1,146,982	1,146,982	-	-	-	-	-	-	1,146,982	1,146,982
Total Reserves	2	2,072,565	2,072,565	-	-	-	-	-	-	2,072,565	2,072,565
TOTAL COMMUNITY WEALTH/EQUITY	2	3,621,545	3,729,598	-	-	-	-	(57,637)	(57,637)	3,671,960	3,561,037
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services									-	-	
2010 World Cup									-	-	

WC023 Drakenstein - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
KPA 1: Governance and Stakeholder Participation												
KFA 01: Governance Structures												
Functioning of Council	Number of Council meetings	10 per annum								10 per annum	10 per annum	10 per annum
Functioning of Audit Committee	submitted and adopted	4 per annum								4 per annum	4 per annum	4 per annum
Functioning of Internal Audit Unit	Internal Audit Plan by 30 June	1 per annum								1 per annum	1 per annum	1 per annum
Establishment of the Office of the Ombudsman	% of compliants resolved	100%								100%	100%	100%
Operating Revenue	Rand per thousand	(9,736)								(11,775)	(10,802)	(11,875)
Operating Expenditure		35,577								41,779	38,364	41,441
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 02: Stakeholder Participation												
IDP endorsed by community	(31) endorsing IDP	annum								meetings per	per annum	per annum
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 03: Risk Management												
Decrease in corruption	corruption cases investigated	66%								66%	75%	100%
30 April	register compiled by 30 April	per annum								report per	report per annum	report per annum
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	2,122								2,262	2,256	2,401
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 04: Policies, Strategies and Plans												
Approved IDP	adopted 31 March	1 per annum								1 per annum	1 per annum	1 per annum
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 05: By-laws												
reviewed	developed and submitted to	and submitted to								developed and	developed and	developed and
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 06: Monitor and Evaluation												
for approval within 28 days after the approval of the budget	Top layer SDBIP submitted to the	Approved SDBIP								SDBIP	Approved SDBIP	Approved SDBIP
January	Draft annual report submitted to the	Annual Report								Annual Report	Annual Report	Annual Report
opinion (Number of MGAP actions completed / Total number of identified staff levels	% of actions completed	100%								100%	100%	100%
submitted to Dept. of Labour	Number of identified staff's per	43 per annum								43 per annum	43 per annum	43 per annum
Operating Revenue	Reviewed plan submitted to council	Dept. of Labour								submitted to	submitted per	submitted per
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 07: IGR												
for approval by 30 September	Strategy submitted to Council for	Approved IGRSP								IGRSP	Implement IGRP	Implement IGRP
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	181								87	193	206
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 08: Communications (Internal and External)												
information and to obtain community input at least four times	Number of Ward Committee meetings	124 per annum								124 per annum	124 per annum	124 per annum
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KPA 2: Physical Infrastructure and Energy Efficiency												
KFA 09: Energy Efficiency												
Management of electricity losses	versus kWh purchased	< 10%								< 10%	< 10%	< 10%
Operating Revenue	Rand per thousand	(830,128)								(849,017)	(893,111)	(963,236)
Operating Expenditure	Rand per thousand	672,120								705,867	725,810	785,421
Capital Expenditure	Rand per thousand	22,750								29,326	42,157	26,086
KFA 10: Roads and Storm Water Infrastructure												
Gravel roads upgraded to tarred/paved standard	tarred/paved standard	0.75 km								0.75 km	0.75 km	0.75 km
Operating Revenue	Rand per thousand	(16,335)								(16,338)	(441)	(486)
Operating Expenditure	Rand per thousand	91,800								99,533	97,344	104,881
Capital Expenditure	Rand per thousand	48,461								56,548	35,584	37,267
KFA 11: Water and Sanitation Infrastructure												
Compliance to waste water quality standards	water quality standards	> 90%								> 90%	> 86%	> 87%
Operating Revenue	Rand per thousand	(271,392)								(288,854)	(299,996)	(323,734)
Operating Expenditure	Rand per thousand	189,453								204,239	203,511	221,056
Capital Expenditure	Rand per thousand	141,622								153,617	135,031	141,946
KFA 12: Solid Waste Infrastructure												
existing landfill facility	Report submitted by 30 June	annually								submitted	submitted	submitted annually
Operating Revenue	Rand per thousand	(88,491)								(117,983)	(97,082)	(106,508)
Operating Expenditure	Rand per thousand	75,651								101,641	81,204	87,346
Capital Expenditure	Rand per thousand	11,650								12,217	8,600	15,175
KFA 13: City Entrances												
Council by 30 June for approval	Plan submitted to Council by 30 June	submitted								developed and	and submitted	-
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	56								66	60	64
KFA 14: Local Amenities and Public Places												
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								4,347	-	-
Capital Expenditure	Rand per thousand	385								385	408	433
KPA 3: Services and Customer Care												
KFA 15: Water and Sanitation												
Effective management of water resources	versus kilolitre purchased	<18%								<18%	<18%	<18%
physical and micro parameters	95% water quality level as per a	> 95%								> 95%	> 95%	> 95%
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 16: Electricity												
Provision of electricity to HH in informal areas	households to be connected	TBC								TBC	TBC	TBC
Prov. of electricity connections within 30 w/days	connected within 30 w/days	> 90%								> 90%	> 90%	> 90%
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 17: Cleansing and Waste Management												
Minimum sanitation services to informal areas	minimum standard of	> 95%								> 95%	> 95%	> 95%
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 18: Customer Relations												
Community satisfaction assessment to s/delivery	assessment	1 per annum								1 per annum	1 per annum	1 per annum
Improvement of complaints management system	recommendations for CMS	1 x report								1 x report	-	-
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	30								30	32	33
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 19: Public Transport												

Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget	
Interaction with taxi industry	conducted with taxi TLC	4 per annum									4 per annum	4 per annum	4 per annum
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	88									88	93	97
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 20: Branding and Website													
Implementation of Communication Strategy	news letters	12 per annum									12 per annum	12 per annum	12 per annum
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	734									767	778	828
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 21: Building Regulations and Municipal Planning													
Review and update of SDF	Framework	Amended									Amended	Amended	New
Operating Revenue	Rand per thousand	(5,858)									(5,963)	(6,444)	(7,088)
Operating Expenditure	Rand per thousand	28,764									28,416	29,220	30,282
Capital Expenditure	Rand per thousand	-									-	-	-
KPA 4: Economic Growth and Development													
KFA 22: Growth													
and funded	Implementation of the LED Man	LED M/Dep									LED M/Dep	LED M/Dep	LED M/Dep
Operating Revenue	Rand per thousand	(1,134)									(45)	(148)	(163)
Operating Expenditure	Rand per thousand	7,494									7,134	7,962	8,474
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 23: Job Creation													
Develop & implement EGD strategies	through LED initiatives / capex	developed and									Plan developed	1,000 per annum	1,000 per annum
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	-									-	-	-
Capital Expenditure	Rand per thousand	6,210									8,246	7,320	7,630
KFA 24: Investment (domestic and foreign)													
Promote business partnerships	Number of networking events	1									1	1	1
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	-									-	-	-
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 25: Socio-economic Status													
Update database of all local businesses by 30 June	Updated database of all local bu	1 database updated									updated	updated	updated
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	-									-	-	-
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 26: Urban Renewal													
Urban development zones applications for Wellington and Paarl	Applications submitted to SAR	1									1	1	N/A
(Community Services) on the VPUU Programme	the Portfolio Committee	4 per annum									4 per annum	4 per annum	4 per annum
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	-									-	-	-
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 27: Skills and Education													
Capacity building / skills development HDE's	conducted	4 per annum									4 per annum	4 per annum	4 per annum
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	-									-	-	-
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 28: Trade and Industry													
Provide support to informal traders	markets erected	1 x market (Wel)									1 x market (Wel)	-	1 x market (PIE)
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	-									-	-	-
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 29: Stability and Sustainability													
Implementation of LED Strategy	linked to LED Strategy	Compile IP									Compile IP	-	-
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	-									-	-	-
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 30: Rural Development													
Review/alignment of Rural Development Strategy	Strategy	Updated RDS									Updated RDS	-	-
Rural Development Forum	Forum	Establish RDF									Establish RDF	-	-
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	2,180									1,676	2,308	2,443
Capital Expenditure	Rand per thousand	424									424	449	476
KFA 31: Tourism													
NPC (Non Profit Company) and municipality to promote Tourism	Signed MOA by 30 June	evaluation of MOU									evaluation of	evaluation of MOU	evaluation of MOU
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	-									-	-	-
Capital Expenditure	Rand per thousand	380									330	456	374
KPA 5: Safety and Environment													
KFA 32: Traffic, Vehicle Licensing and Parking													
Services) on traffic offences	to Portfolio Committee	4 x reports									4 x reports	4 x reports	4 x reports
Operating Revenue	Rand per thousand	(17,739)									(76,184)	(19,513)	(21,465)
Operating Expenditure	Rand per thousand	18,169									75,994	19,566	21,079
Capital Expenditure	Rand per thousand	1,400									1,400	1,600	1,600
KFA 33: Environmental Management													
Environmental Management System	EMS Annual Report status	Update SOER									Update SOER	-	-
Operating Revenue	Rand per thousand	(11)									(12)	(13)	(14)
Operating Expenditure	Rand per thousand	2,696									1,414	2,839	2,741
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 34: Disaster Management													
Effective & efficient disaster risk management	Management Plan	Annual review									Annual review	Annual review	Annual review
Operating Revenue	Rand per thousand	-									-	-	-
Operating Expenditure	Rand per thousand	-									-	-	-
Capital Expenditure	Rand per thousand	25									25	30	35
KFA 35: Fire fighting Services													
Winelands District Municipality (CWDm) by 30 September	Number of agreements reviews	1 per annum									1 per annum	1 per annum	1 per annum
Operating Revenue	Rand per thousand	(260)									(264)	(286)	(314)
Operating Expenditure	Rand per thousand	29,550									29,905	31,793	34,227
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 36: Municipal Law Enforcement													
on transgressions on by-laws	Number of reports submitted to	4 per annum									4 per annum	4 per annum	4 per annum
Operating Revenue	Rand per thousand	(1)									(1)	(1)	(1)
Operating Expenditure	Rand per thousand	1,228									2,566	1,314	1,407
Capital Expenditure	Rand per thousand	-									-	-	-
KFA 37: Parks, Cemeteries and Open Spaces													
Beautification and greening of the area	Drakenstein area	700 per annum									700 per annum	700 per annum	700 per annum
Upgrading of existing play parks	upgraded	42									42	42	41
Operating Revenue	Rand per thousand	(3,550)									(4,224)	(3,740)	(4,114)
Operating Expenditure	Rand per thousand	41,172									42,463	44,191	47,483
Capital Expenditure	Rand per thousand	915									1,446	706	2,346
KPA 6: Social and Community Development													
KFA 38: Sustainable Human Settlements (housing)													
Submit quarterly reports on emergency evictions	No. of reports submitted to the	4 x annum									4 x annum	4 x annum	4 x annum
Operating Revenue	Rand per thousand	(75,137)									(85,382)	(70,820)	(75,274)
Operating Expenditure	Rand per thousand	111,209									134,863	108,620	115,133
Capital Expenditure	Rand per thousand	2,600									7,245	1,400	1,600

Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H		
KFA 39: Sport and Recreation												
Maintenance reports on sport facilities	Number of inspection reports	4 x annum								4 x annum	4 x annum	4 x annum
Operating Revenue	Rand per thousand	(823)								(1,048)	(906)	(996)
Operating Expenditure	Rand per thousand	19,511								20,562	20,564	22,086
Capital Expenditure	Rand per thousand	19,454								25,717	16,490	18,043
KFA 40: Arts, Crafts and Culture												
Formal interaction with other spheres of govern.	other spheres of government	2 x annum								2 x annum	2 x annum	2 x annum
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	500								500	500	500
KFA 41: Libraries												
Expand library services to rural & farming areas	libraries established	N/A								N/A	One	N/A
Operating Revenue	Rand per thousand	(7,870)								(7,878)	(8,194)	(8,697)
Operating Expenditure	Rand per thousand	13,452								14,774	14,450	15,544
Capital Expenditure	Rand per thousand	320								356	218	52
KFA 42: Cemeteries and Crematoria												
Development of new cemeteries	developed	One								One	N/A	N/A
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	300	-
Disabled)												
Promote gender equality	Forum	Establish DGF								Establish DGF	-	-
Operating Revenue	Rand per thousand	(71)								(71)	(78)	(86)
Operating Expenditure	Rand per thousand	5,536								5,265	5,878	6,256
Capital Expenditure	Rand per thousand	-								1,799	-	-
KFA 45: Child Care Facilities (ECD)												
Establish amalgamated Drakenstein ECD Forum	Forum	Establish DECDF								DECDF	-	-
Ensure support for the ECD	Development of ECD Policy	Develop Policy								Develop Policy	Execute Policy	Execute Policy
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 46: Control of Public Nuisances												
Monitoring of public nuisance occurrences	relating to public nuisances	12 x reports								12 x reports	12 x reports	12 x reports
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KPA 7: Institutional Transformation												
KFA 47: Organisational Structure												
Re-design of organisational structure	organisational structure	Approved OS								Approved OS	-	-
Employment equity	employed ito EEP	As per EE Plan								As per EE Plan	As per EE Plan	As per EE Plan
Operating Revenue	Rand per thousand	(2,619)								(2,619)	(2,716)	(2,840)
Operating Expenditure	Rand per thousand	68,839								50,105	75,936	83,992
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 48: Human Capital and Skills Development												
Training and development	spent on WSP	92% of allocation								allocation	92% of allocation	92% of allocation
Operating Revenue	Rand per thousand	(1,534)								(1,534)	(1,652)	(1,778)
Operating Expenditure	Rand per thousand	12,047								11,393	12,697	13,387
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 49: Programme and Project Management												
Upskilling of project management skills	project management	TBC								TBC	TBC	TBC
Implement knowledge management strategy	initiated i.e. DSLI	2 x annum								2 x annum	2 x annum	2 x annum
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 50: Performance Management												
Mid-year organisational performance reporting	by 25 January	1 x report								1 x report	1 x report	1 x report
Implementation of staff PMS (post level 0-3)	assessments conducted	4 x annum								4 x annum	4 x annum	4 x annum
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 51: Systems and Technology												
Adopt / implement ICT Governance Framework	Governance Framework	Compile ICTGF								Compile ICTGF	-	-
Facilitate implementation of ICT Master Plan	facilitated and completed	As per ICTMP								As per ICTMP	As per ICTMP	As per ICTMP
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	7,706								7,660	8,124	8,621
Capital Expenditure	Rand per thousand	6,492								8,802	3,796	12,868
KFA 52: Processes and Procedures												
Standard operating procedures	procedures	Register of SOP								Register of SOP	-	-
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 53: Facilities												
Assessment of facilities/building maintenance needs	plan for facilities	1 x annum								1 x annum	1 x annum	1 x annum
Operating Revenue	Rand per thousand	(1,787)								(1,786)	(1,941)	(2,110)
Operating Expenditure	Rand per thousand	23,852								28,346	25,281	26,964
Capital Expenditure	Rand per thousand	2,238								9,529	4,800	2,500
KFA 54: Equipment and Fleet Management												
Fleet management	report	12 x annum								12 x annum	12 x annum	12 x annum
Operating Revenue	Rand per thousand	-								(1)	-	-
Operating Expenditure	Rand per thousand	49,087								50,283	52,447	56,406
Capital Expenditure	Rand per thousand	15,939								19,569	17,171	9,648
KPA 8: Financial Sustainability												
KFA 55: Revenue Enhancement												
Revenue enhancement	Debtors test in days	80 days								80 days	70 days	60 days
Revenue enhancement	Payment % rate	95%								95%	96%	96%
Revenue enhancement	outstanding debtors	44%								44%	46%	48%
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 56: Cost Containment / Management												
Infrastructure & planning maintenance budget exp.	maintenance budget	> 92%								> 92%	> 92%	> 92%
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 57: Asset Management												
Asset management	recorded in assets register	1 x report								1 x report	1 x report	1 x report
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	3,000								5,066	3,000	3,000
KFA 58: Capital Expenditure												
Spent at least 96% of the approved Capital budget for the municipality	budget	> 96%								> 96%	> 96%	> 96%
MM for approval by 31 July 2013 (2013/2014) and 30 June 2014	Plan developed and submitted	1								1	1	1
KFA 59: Supply Chain Management												
by Council	Statements all monthly	1								1	1	1
Operating Revenue	Rand per thousand	-								-	-	-

Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Operating Expenditure	Rand per thousand	835								1,319	896	964
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 60: Financial Reporting												
Annual financial statements	statements by 31 August	1 x AFS								1 x AFS	1 x AFS	1 x AFS
Operating Revenue	Rand per thousand	-								-	-	-
Operating Expenditure	Rand per thousand	-								-	-	-
Capital Expenditure	Rand per thousand	-								-	-	-
KFA 61: Budgeting / Funding												
Yearly adjustments budget	budget before legislative	1 x Adj Budget								1 x Adj Budget	1 x Adj Budget	1 x Adj Budget
Compilation of 5 Year Financial Plan	Financial Plan	1 x AFP								1 x AFP	1 x AFP	1 x AFP
Compilation of 3 to 5 Year Medium Term Budget	MTREF alligned to IDP	1 x 3 Year MTREF								MTREF	1 x 5 Year MTREF	1 x 5 Year MTREF
Financial viability	Cost coverage	2 : 1								2 : 1	2 : 1	2 : 1
Financial viability	Debt coverage	< 20%								< 20%	< 20%	< 20%
Financial viability	Service debtors to revenue	19%								19%	18%	17%
Operational expenditure (Finance)	budgeted opex	95%								95%	95%	95%
Operational revenue (Finance)	budgeted oprev	99%								99%	99%	99%
Operating Revenue	Rand per thousand	(231,993)								(210,754)	(248,546)	(264,686)
Operating Expenditure	Rand per thousand	43,515								60,078	46,896	51,005
Capital Expenditure	Rand per thousand	-								-	-	-

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments G = B + C + D + E + F
5. Total Adjusted Budget targets H = (A or A1/2 etc) + G
6. NOTE - include adjustment by 'exception' (only where amended)

WC023 Drakenstein - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Process Statement: Supporting Table B5 - Adjustments to suggested performance indicators and benchmarks									
Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating	A+	A+	A+	A+	A+	A+		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.1%	7.9%	9.2%	10.6%	10.6%	9.8%	11.6%	11.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	98.2%	104.7%	65.2%	89.1%	90.1%	85.0%	85.9%	72.8%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves	22.0%	26.3%	33.5%	38.1%	38.1%	38.1%	41.9%	45.6%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	118.3%	114.4%	136.6%	111.5%	126.7%	109.4%	124.1%	132.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	118.3%	114.4%	136.6%	1288.8%	1304.1%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	41.2%	37.5%	44.9%	0.4	0.5	0.4	0.4	0.5
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	96.3%	98.8%	95.3%	95.3%	95.3%	95.3%	95.1%	95.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.1%	18.0%	11.9%	14.4%	14.4%	13.5%	15.2%	14.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Creditors to Cash		140.8%	140.5%	168.2%	137.5%	97.6%	145.7%	111.5%	91.8%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	61039129	47005609	49355889	51823684	51823684	51823684	54414868	57135612
	Total Cost of Losses (Rand '000)	47 214	21 008	23 739	25 496	25 496	25 496	27 383	29 409
	Total Volume Losses (kV)	1980860	2129333	2235800	2347590	2347590	2347590	2464969	2588218
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	1 981	3 705	4 076	4 483	4 483	4 483	4 931	5 425
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.8%	26.4%	27.6%	28.9%	28.9%	26.0%	29.1%	29.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.3%	3.6%	3.9%	4.1%	4.0%	4.0%	4.0%	4.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.4%	15.6%	15.6%	14.6%	14.6%	14.9%	14.4%	14.6%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1328.0%	1435.0%	1348.0%	699.7%	699.7%	748.0%	713.2%	771.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.6%	21.2%	13.9%	10.4%	10.4%	9.7%	11.3%	10.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	153.0%	166.5%	73.6%	0.1	0.2	0.1	0.1	0.1

References

1. Consumer debtors > 12 months old are excluded from current assets

WC023 Drakenstein - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics										
Population			194,417	217,089	206,186	239,647	251,629	264,211	264,211	264,211
Females aged 5 - 14			18,769	19,113	22,207	23,317	24,483	25,707	25,707	25,707
Males aged 5 - 14			19,081	19,433	22,455	23,577	24,756	25,994	25,994	25,994
Females aged 15 - 34			36,683	36,071	48,574	51,003	53,553	56,230	56,230	56,230
Males aged 15 - 34			36,140	37,661	50,052	52,555	55,183	57,942	57,942	57,942
Unemployment			12,503	19,104	20,609	21,639	22,721	23,858	23,858	23,858
Monthly Household income (no. of households)										
No income	1, 12		6,969	7,356	7,743	8,130	8,537	8,963	8,963	8,963
R1 - R4 800			937	989	1,148	1,205	1,265	1,329	1,329	1,329
R4 801 - R9 600			1,655	1,747	2,027	2,129	2,235	2,347	2,347	2,347
R9 601 - R19 600			5,778	6,099	7,078	7,432	7,804	8,194	8,194	8,194
R19 601 - R38 200			9,253	9,767	11,335	11,902	12,497	13,121	13,121	13,121
R38 201 - R76 400			9,885	10,434	12,109	12,714	13,350	14,017	14,017	14,017
R76 401 - R153 800			7,506	7,923	9,195	9,655	10,137	10,644	10,644	10,644
R153 801 - R307 600			5,902	6,230	7,230	7,592	7,971	8,370	8,370	8,370
R307 601 - R614 400			3,977	4,198	4,872	5,116	5,371	5,640	5,640	5,640
R614 001 - R1 228 800			1,358	1,434	1,664	1,747	1,834	1,926	1,926	1,926
R1 228 801 - R2 457 600			362	382	443	465	489	513	513	513
> R2 457 601			219	231	268	281	295	310	310	310
Poverty profiles (no. of households)										
< R 4 801 per household per month	13		7,967	8,366	9,684	10,169	10,677	11,211	11,211	11,211
Insert description	2									
Household/demographics (000)										
Number of people in municipal area			217,089	251,262	206	240	252	264	264	264
Number of poor people in municipal area			-	-	-	-	-	-	-	-
Number of households in municipal area			51,614	59,774	60	60	63	66	66	66
Number of poor households in municipal area			6,220	6,531	7	11	12	12	12	12
Definition of poor household (R per month)			-	-	-	-	-	-	-	-
Housing statistics										
Formal	3		38,178	50,875	56,090	58,894	61,839	64,931	64,931	64,931
Informal			8,200	8,336	9,190	9,650	10,132	10,639	10,639	10,639
Total number of households			-	46,378	59,211	65,280	68,544	71,971	75,570	75,570
Dwellings provided by municipality	4		-	-	-	-	-	-	-	-
Dwellings provided by province/s			-	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-
Economic										
Inflation/inflation outlook (CPIX)	6				5.7%	5.7%	5.9%	5.6%	5.6%	5.6%
Interest rate - borrowing					10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
Interest rate - investment					5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
Remuneration increases					9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Consumption growth (electricity)					10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Consumption growth (water)					10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Collection rates										
Property tax/service charges	7				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Rental of facilities & equipment					95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Interest - external investments					95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Interest - debtors					95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Revenue from agency services					95.0%	95.0%	95.0%	95.0%	95.0%	95.0%

WC023 Drakenstein - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	111,957	135,846	65,507	131,540	185,415	124,164	139,807	164,452
Cash + investments at the yr end less applications - R'000	2	18(1)b	27,460	18,257	49,884	60,259	118,092	52,074	128,273	161,249
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	0	0	0	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(35,518)	8,274	2,174	6,956	10,274	(107,451)	578	(2,423)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	5.88%	10.1%	-6.0%	0.0%	0.0%	0.0%	-1.0%	2.1%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	95.2%	95.2%	94.8%	95.1%	95.1%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	3.0%	4.4%	2.7%	2.7%	2.7%	2.6%	2.8%	2.8%
Capital payments % of capital expenditure	8	18(1)c;19	100.0%	100.0%	97.0%	97.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	98.2%	104.7%	65.2%	89.1%	90.1%	85.0%	85.9%	72.8%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	6.6%	48.1%	0.0%	29.8%	29.8%	29.8%	13.8%	2.4%
Long term receivables % change - incr(decr)	12	18(1)a	-67.7%	12.2%	0.0%	-13.6%	-13.6%	-13.6%	9.4%	8.6%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.2%	1.1%	1.3%	1.3%	1.3%	1.4%	1.4%	1.5%
Asset renewal % of capital budget	14	20(1)(vi)	0.0%	11.1%	25.1%	28.6%	30.1%	31.1%	15.0%	23.7%

WC023 Drakenstein - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		90,362	90,362	–	3,308	–	3,308	93,670	98,695	109,105
Equitable share		85,321	85,321	–	(0)	–	(0)	85,321	96,228	106,387
Finance Management N	3	1,450	1,450	–	–	–	–	1,450	1,500	1,700
Municipal Systems Improvement		934	934	–	–	–	–	934	967	1,018
Bucket Eradication		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme		1,000	1,000	–	–	–	–	1,000	–	–
Municipal Infrastructure (MIG) O		1,657	1,657	–	–	–	–	1,657	–	–
Vat Reclaimed		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Management (O)		–	–	–	3,308	–	3,308	3,308	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		62,155	62,155	–	11,077	–	11,077	73,232	55,913	59,057
Housing		53,861	53,861	–	10,118	–	10,118	63,979	47,884	50,547
Library Services Conditional Grant		7,602	7,602	–	(150)	–	(150)	7,452	7,899	8,373
Financial Management Support Grant		–	–	–	1,000	–	1,000	1,000	–	–
Community Development Worker Operational Grant		123	123	–	(18)	–	(18)	105	130	137
Greenest Municipality		–	–	–	127	–	127	127	–	–
Bergriver Pollution study		–	–	–	–	–	–	–	–	–
Maintenance and Construction of Transport C		569	569	–	–	–	–	569	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	538	–	538	538	–	–
Mpumalelelo (Water Management)		–	–	–	40	–	40	40	–	–
Abor City Awards		–	–	–	498	–	498	498	–	–
		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	152,517	152,517	–	14,923	–	14,923	167,440	154,608	168,162
Capital Transfers and Grants										
National Government:		46,981	50,299	–	1,056	251	1,308	51,607	53,104	49,263
Municipal Infrastructure (MIG)		31,481	31,481	–	–	–	–	31,481	34,348	35,763
Water Demand Management Grant (DWAF)		–	–	–	–	–	–	–	–	–
Water Services Asset Management		–	–	–	–	–	–	–	–	–
INEP		3,000	4,522	–	1,056	–	1,056	5,578	5,000	5,000
RBIG		12,500	13,741	–	–	174	174	13,914	13,756	8,500
Energy Efficiency and Demand Management		–	556	–	–	78	78	634	–	–
Vat Reclaimed		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		15,515	15,515	–	2,557	–	2,557	18,072	–	–
Provincial Highways		–	–	–	–	–	–	–	–	–
Library Grant		–	–	–	–	–	–	–	–	–
Maintenance and Construction of Transport C		15,365	15,365	–	–	–	–	15,365	–	–
Housing Siyashala		–	–	–	–	–	–	–	–	–
Library Services Conditional Grant C		–	–	–	150	–	150	150	–	–
Implementation of Impound Facilities		–	–	–	2,407	–	2,407	2,407	–	–
Sports Facilities Grant		150	150	–	–	–	–	150	–	–
[insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	6	62,496	65,814	–	3,613	251	3,865	69,679	53,104	49,263
TOTAL RECEIPTS OF TRANSFERS & GRANTS		215,013	218,331	–	18,536	251	18,788	237,119	207,712	217,425

WC023 Drakenstein - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		90,362	90,362	–	3,308	(0)	3,308	93,670	100,412	110,893
Equitable share		85,321	85,321	–	–	(0)	(0)	85,321	96,228	106,387
Finance Management N		1,450	1,450	–	–	–	–	1,450	1,500	1,700
Municipal Systems Improvement		934	934	–	–	–	–	934	967	1,018
Bucket Eradication		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme		1,000	1,000	–	–	–	–	1,000	–	–
Municipal Infrastructure (MIG) O		1,657	1,657	–	–	–	–	1,657	1,717	1,788
Vat Reclaimed		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Management (O)		–	–	–	3,308	–	3,308	3,308	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		62,155	62,155	–	11,077	–	11,077	73,232	55,913	59,057
Housing		53,861	53,861	–	10,118	–	10,118	63,979	47,884	50,547
Library Services Conditional Grant		7,602	7,602	–	(150)	–	(150)	7,452	7,899	8,373
Financial Management Support Grant		–	–	–	1,000	–	1,000	1,000	–	–
Community Development Worker Operational Grant		123	123	–	(18)	–	(18)	105	130	137
Land for Provision of Industrial & Residential Purposes		–	–	–	–	–	–	–	–	–
Maintenance and Construction of Transport O		569	569	–	–	–	–	569	–	–
Greenest Municipality		–	–	–	127	–	127	127	–	–
Bergriver Pollution study		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	538	–	538	538	–	–
Mpumelelo (Water Management)		–	–	–	40	–	40	40	–	–
Abor City Awards		–	–	–	498	–	498	498	–	–
		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		152,517	152,517	–	14,923	(0)	14,923	167,440	156,325	169,950
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		46,981	50,299	–	1,056	251	1,308	51,607	51,387	47,475
Municipal Infrastructure (MIG)		31,481	31,481	–	–	–	–	31,481	32,631	33,975
Water Demand Management Grant (DWAF)		–	–	–	–	–	–	–	–	–
Water Services Asset Management		–	–	–	–	–	–	–	–	–
INEP		3,000	4,522	–	1,056	–	1,056	5,578	5,000	5,000
RBIG		12,500	13,741	–	–	174	174	13,914	13,756	8,500
Energy Efficiency and Demand Management		–	556	–	–	78	78	634	–	–
Vat Reclaimed		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		15,515	15,515	–	2,557	–	2,557	18,072	–	–
Provincial Highways		–	–	–	–	–	–	–	–	–
Library Grant		–	–	–	–	–	–	–	–	–
Maintenance and Construction of Transport C		15,365	15,365	–	–	–	–	15,365	–	–
Housing Siyashala		–	–	–	–	–	–	–	–	–
Library Services Conditional Grant C		–	–	–	150	–	150	150	–	–
Implementation of Impound Facilities		–	–	–	2,407	–	2,407	2,407	–	–
Sport Facilities Grant		150	150	–	–	–	–	150	–	–
[insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		62,496	65,814	–	3,613	251	3,865	69,679	51,387	47,475
Total capital expenditure of Transfers and Grants		215,013	218,331	–	18,536	251	18,788	237,119	207,712	217,425

WC023 Drakenstein - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		17,042	17,042	-	-	-	-	17,042	16,499	16,499
Current year receipts		88,705	90,362	-	-	-	-	90,362	98,695	109,105
Conditions met - transferred to revenue		89,247	90,904	-	-	-	-	90,904	98,695	109,105
Conditions still to be met - transferred to liabilities		16,499	16,499	-	-	-	-	16,499	16,499	16,499
Provincial Government:										
Balance unspent at beginning of the year		(577)	(577)	-	-	-	-	(577)	(9,901)	(17,929)
Current year receipts		61,736	62,155	-	-	-	-	62,155	55,913	59,057
Conditions met - transferred to revenue		71,060	71,479	-	-	-	-	71,479	63,941	66,675
Conditions still to be met - transferred to liabilities		(9,901)	(9,901)	-	-	-	-	(9,901)	(17,929)	(25,547)
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		35	35	-	-	-	-	35	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		35	35	-	-	-	-	35	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		160,342	162,418	-	-	-	-	162,418	162,636	175,780
Total operating transfers and grants - CTBM	2	6,598	6,598	-	-	-	-	6,598	(1,430)	(9,048)
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		8,132	8,132	-	-	-	-	8,132	7,982	25,911
Current year receipts		48,638	50,299	-	-	-	-	50,299	53,104	49,263
Conditions met - transferred to revenue		48,788	50,449	-	-	-	-	50,449	35,175	41,645
Conditions still to be met - transferred to liabilities		7,982	7,982	-	-	-	-	7,982	25,911	33,529
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	9,901	-
Current year receipts		15,934	15,515	-	-	-	-	15,515	-	-
Conditions met - transferred to revenue		6,033	5,614	-	-	-	-	5,614	9,901	-
Conditions still to be met - transferred to liabilities		9,901	9,901	-	-	-	-	9,901	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		54,821	56,063	-	-	-	-	56,063	45,076	41,645
Total capital transfers and grants - CTBM		17,883	17,883	-	-	-	-	17,883	25,911	33,529
TOTAL TRANSFERS AND GRANTS REVENUE		215,163	218,481	-	-	-	-	218,481	207,712	217,425
TOTAL TRANSFERS AND GRANTS - CTBM		24,481	24,481	-	-	-	-	24,481	24,481	24,481

WC023 Drakenstein - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash transfers to other Organisations												
SPCA	4	-	-	-	-	-	-	-	-	-	-	-
Awards Granted during the year		350	350	-	-	-	-	-	-	350	385	424
Paarl Museum		130	130	-	-	-	-	-	-	130	143	157
RDP Drakenstein		-	-	-	-	-	-	-	-	-	-	-
Safmarine centre		-	-	-	-	-	-	-	-	-	-	-
Wellington Museum		115	115	-	-	-	-	-	-	115	127	139
Cultivaria Festival		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		595	595	-	-	-	-	-	-	595	655	720
TOTAL CASH TRANSFERS	5	595	595	-	-	-	-	-	-	595	655	720
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		595	595	-	-	-	-	-	-	595	655	720

WC023 Drakenstein - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2014/15									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
R thousands											
<u>Councillors (Political Office Bearers plus Other)</u>											
Basic Salaries and Wages		14,693	14,693			-		-	-	14,693	0.0%
Pension and UIF Contributions		1,636	1,636			-		-	-	1,636	0.0%
Medical Aid Contributions		126	126			-		-	-	126	0.0%
Motor Vehicle Allowance		2,139	2,139			-		-	-	2,139	0.0%
Cellphone Allowance		1,400	1,400			-		-	-	1,400	
Housing Allowances		-	-			-		-	-	-	
Other benefits and allowances		458	458			-		-	-	458	
Sub Total - Councillors		20,453	20,453			-		-	-	20,453	0.0%
% increase			0							-	
<u>Senior Managers of the Municipality</u>											
Basic Salaries and Wages		8,297	8,297	-		-		-	-	8,297	0.0%
Pension and UIF Contributions		-	-	-		-		-	-	-	
Medical Aid Contributions		-	-	-		-		-	-	-	
Overtime		-	-	-		-		-	-	-	
Performance Bonus		-	-	-		-		-	-	-	
Motor Vehicle Allowance		-	-	-		-		-	-	-	
Cellphone Allowance		-	-	-		-		-	-	-	
Housing Allowances		-	-	-		-		-	-	-	
Other benefits and allowances		-	-	-		-		-	-	-	
Payments in lieu of leave		-	-	-		-		-	-	-	
Long service awards		-	-	-		-		-	-	-	
Post-retirement benefit obligations		-	-	-		-		-	-	-	
Sub Total - Senior Managers of Municipality	5	8,297	8,297	-		-		-	-	8,297	0.0%
% increase			-							-	
<u>Other Municipal Staff</u>											
Basic Salaries and Wages		269,096	269,096	-	-	-	-	437	437	269,534	0.2%
Pension and UIF Contributions		48,420	48,409	-	-	-	-	(1,534)	(1,534)	46,874	-3.2%
Medical Aid Contributions		26,923	26,874	-	-	-	-	1,276	1,276	28,150	4.6%
Overtime		19,113	19,113	-	-	-	-	-	-	19,113	0.0%
Performance Bonus		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		6,756	6,756	-	-	-	-	2,145	2,145	8,902	31.8%
Cellphone Allowance		233	233	-	-	-	-	206	206	439	88.6%
Housing Allowances		1,979	1,970	-	-	-	-	104	104	2,074	
Other benefits and allowances		53,297	53,365	-	-	-	-	(19,591)	(19,591)	33,775	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		402	402	-	-	-	-	1,442	1,442	1,844	358.6%
Sub Total - Other Municipal Staff	5	426,219	426,219	-	-	-	-	(15,515)	(15,515)	410,704	-3.6%
% increase											
Total Parent Municipality		454,969	454,969	-	-	-	-	(15,515)	(15,515)	439,453	-3.4%
Total Municipal Entities		-	-	-	-	-	-	-	-	-	
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		454,969	454,969	-	-	-	-	(15,515)	(15,515)	439,453	-3.4%
% increase											
TOTAL MANAGERS AND STAFF		434,516	434,516	-	-	-	-	(15,515)	(15,515)	419,001	-3.6%

WC023 Drakenstein - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		202,283	32	413	167	346	(1,763)	1,546	1,546	1,546	1,546	1,546	1,546	210,754	248,546	264,686
Vote 3 - CORPORATE SERVICES		321	276	2,898	1,279	1,492	1,131	1,146	1,146	1,146	1,146	1,146	1,146	14,271	13,451	14,704
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		398	523	467	575	533	1,032	436	436	436	436	436	436	6,147	6,456	7,102
Vote 5 - COMMUNITY SERVICES		86,721	3,985	7,167	4,799	10,960	6,277	29,126	29,126	29,126	29,126	29,126	29,126	294,665	202,677	219,693
Vote 6 - INFRASTRUCTURE SERVICES		141,053	85,608	89,220	75,664	89,269	88,054	97,838	97,838	97,838	97,838	97,838	97,838	1,155,896	1,195,298	1,289,278
Total Revenue by Vote		430,776	90,425	100,165	82,484	102,600	94,732	130,092	130,092	130,092	130,092	130,092	130,092	1,681,732	1,666,429	1,795,464
Expenditure by Vote																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		1,056	(822)	357	1,183	(288)	1,251	475	475	475	475	475	475	5,587	7,513	8,219
Vote 2 - FINANCIAL SERVICES		3,427	607	2,701	7,410	1,370	7,607	6,280	6,280	6,280	6,280	6,280	6,280	60,802	47,137	51,249
Vote 3 - CORPORATE SERVICES		8,756	1,711	3,806	8,066	2,007	8,404	8,055	8,055	8,055	8,055	8,055	8,055	81,079	84,320	90,491
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		1,585	1,912	1,747	2,113	3,626	2,644	3,292	3,292	3,292	3,292	3,292	3,292	33,378	36,991	38,441
Vote 5 - COMMUNITY SERVICES		17,956	22,449	23,549	19,852	29,782	25,265	52,967	52,967	52,967	52,967	52,967	107,292	510,982	358,552	384,012
Vote 6 - INFRASTRUCTURE SERVICES		11,779	100,119	88,137	59,385	81,247	64,479	115,368	115,368	115,368	115,368	115,368	115,368	1,097,355	1,131,337	1,225,474
Total Expenditure by Vote		44,560	125,976	120,296	98,008	117,744	109,650	186,437	186,437	186,437	186,437	186,437	240,763	1,789,183	1,665,850	1,797,886
Surplus/ (Deficit)		386,216	(35,551)	(20,131)	(15,524)	(15,144)	(14,918)	(56,346)	(56,346)	(56,346)	(56,346)	(56,346)	(110,671)	(107,451)	578	(2,423)

WC023 Drakenstein - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

W0023 Drakenstein - Supporting Table 0515 Adjustments Budget - monthly revenue and expenditure (standard classification) -																
Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
Governance and administration		202,753	447	3,448	1,581	2,276	(453)	3,069	3,069	3,069	3,069	3,069	3,069	228,469	265,657	283,290
Executive and council		319	275	2,895	1,276	1,491	1,127	888	888	888	888	888	888	12,709	11,769	12,893
Budget and treasury office		202,283	32	413	167	346	(1,763)	1,546	1,546	1,546	1,546	1,546	1,546	210,754	248,546	264,686
Corporate services		152	140	140	138	439	184	636	636	636	636	636	636	5,006	5,341	5,711
Community and public safety		2,596	3,286	4,421	3,763	9,921	5,184	24,294	24,294	24,294	24,294	24,294	24,294	174,936	103,697	111,122
Community and social services		293	215	187	218	195	217	1,390	1,390	1,390	1,390	1,390	1,390	9,664	10,157	10,857
Sport and recreation		32	54	152	366	352	613	331	331	331	331	331	331	3,556	2,908	3,199
Public safety		673	1,402	2,045	1,393	1,687	1,252	11,333	11,333	11,333	11,333	11,333	11,333	76,449	19,799	21,779
Housing		1,597	1,615	2,037	1,785	7,687	3,102	11,239	11,239	11,239	11,239	11,239	11,239	85,255	70,820	75,274
Health		0	-	0	0	0	-	2	2	2	2	2	2	12	13	14
Economic and environmental services		423	523	506	715	535	1,077	3,116	3,116	3,116	3,116	3,116	3,116	22,473	6,885	7,574
Planning and development		398	523	467	574	532	1,032	435	435	435	435	435	435	6,135	6,444	7,088
Road transport		25	1	39	140	3	45	2,681	2,681	2,681	2,681	2,681	2,681	16,338	441	486
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		225,004	86,169	91,791	76,425	89,867	88,924	99,613	99,613	99,613	99,613	99,613	99,613	1,255,854	1,290,190	1,393,478
Electricity		71,720	72,612	76,525	64,623	62,729	67,302	72,251	72,251	72,251	72,251	72,251	72,251	849,017	893,111	963,236
Water		9,747	9,813	11,643	10,290	13,377	16,068	15,356	15,356	15,356	15,356	15,356	15,356	163,073	173,433	189,089
Waste water management		59,558	3,182	1,012	610	12,855	4,584	7,330	7,330	7,330	7,330	7,330	7,330	125,781	126,563	134,645
Waste management		83,980	561	2,610	902	907	969	4,676	4,676	4,676	4,676	4,676	4,676	117,983	97,082	106,508
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		430,776	90,425	100,165	82,484	102,600	94,732	130,092	130,092	130,092	130,092	130,092	130,092	1,681,732	1,666,429	1,795,464
Expenditure - Standard																
Governance and administration		17,293	7,828	13,042	21,485	11,825	24,163	26,839	26,839	26,839	26,839	26,839	26,839	256,670	268,893	291,642
Executive and council		3,280	1,623	2,063	5,426	133	5,702	5,229	5,229	5,229	5,229	5,229	5,229	49,604	52,281	56,723
Budget and treasury office		3,060	925	2,678	7,040	1,465	7,029	6,214	6,214	6,214	6,214	6,214	6,214	59,483	46,241	50,285
Corporate services		10,952	5,280	8,301	9,018	10,227	11,433	15,396	15,396	15,396	15,396	15,396	15,396	147,584	170,371	184,634
Community and public safety		15,513	13,601	16,612	14,933	20,886	19,341	38,553	38,553	38,553	38,553	38,553	38,553	332,203	256,498	273,756
Community and social services		1,415	1,641	1,826	1,846	2,509	2,247	2,348	2,348	2,348	2,348	2,348	2,348	25,570	26,470	28,353
Sport and recreation		3,216	3,602	3,835	4,136	6,019	6,050	5,450	5,450	5,450	5,450	5,450	5,450	59,558	60,920	65,459
Public safety		3,686	3,645	3,941	3,918	5,830	5,052	13,724	13,724	13,724	13,724	13,724	13,724	108,417	52,619	56,655
Housing		6,795	4,307	6,618	4,629	5,952	5,514	16,587	16,587	16,587	16,587	16,587	16,587	133,335	110,059	116,381
Health		401	405	392	404	576	479	444	444	444	444	444	444	5,324	6,429	6,907
Economic and environmental services		4,047	6,075	6,599	7,659	10,203	7,762	15,355	15,355	15,355	15,355	15,355	15,355	134,473	130,171	138,920
Planning and development		1,842	1,800	1,987	2,526	3,641	2,937	3,368	3,368	3,368	3,368	3,368	3,368	34,940	32,858	34,072
Road transport		2,205	4,275	4,611	5,133	6,562	4,825	11,987	11,987	11,987	11,987	11,987	11,987	99,533	97,313	104,848
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		7,707	98,472	84,043	53,931	74,831	58,384	105,691	105,691	105,691	105,691	105,691	105,691	160,016	1,065,837	1,010,288
Electricity		3,309	75,688	68,277	43,292	50,922	45,648	69,788	69,788	69,788	69,788	69,788	69,788	705,867	725,810	785,421
Water		1,336	6,680	4,387	2,688	7,159	3,547	12,903	12,903	12,903	12,903	12,903	12,903	103,215	107,313	116,341
Waste water management		1,450	8,156	5,190	3,550	8,960	4,290	11,532	11,532	11,532	11,532	11,532	11,532	100,789	95,961	104,461
Waste management		1,612	7,948	6,189	4,402	7,789	4,898	11,467	11,467	11,467	11,467	11,467	11,467	155,966	81,204	87,346
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		44,560	125,976	120,296	98,008	117,744	109,650	186,437	186,437	186,437	186,437	186,437	186,437	1,789,183	1,665,850	1,797,886
Surplus/ (Deficit) 1.		386,216	(35,551)	(20,131)	(15,524)	(15,144)	(14,918)	(56,346)	(56,346)	(56,346)	(56,346)	(56,346)	(110,671)	(107,451)	578	(2,423)

WC023 Drakenstein - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		202,093	(137)	233	(105)	120	(1,977)	(141)	(141)	(141)	(141)	(141)	(141)	199,379	211,989	223,861
Property rates - penalties & collection charges		125	128	132	188	162	149	64	64	64	64	64	64	1,267	1,338	1,413
Service charges - electricity revenue		69,374	69,972	73,090	61,357	61,877	65,659	66,808	66,808	66,808	66,808	66,808	66,808	802,176	865,089	933,659
Service charges - water revenue		8,171	8,047	9,600	8,399	11,331	13,983	13,011	13,011	13,011	13,011	13,011	13,011	137,597	147,967	161,284
Service charges - sanitation revenue		58,891	2,493	255	(263)	(48)	(747)	1,538	1,538	1,538	1,538	1,538	1,538	69,810	63,339	72,840
Service charges - refuse revenue		82,099	(1,287)	(42)	(1,418)	(1,070)	(1,167)	2,285	2,285	2,285	2,285	2,285	2,285	90,827	76,153	83,540
Service charges - other		3	3	3	3	3	3	3	3	3	3	3	3	30	37	43
Rental of facilities and equipment		1,661	1,788	2,015	1,863	1,899	1,923	1,779	1,779	1,779	1,779	1,779	1,779	21,824	23,538	25,388
Interest earned - external investments		263	245	2,857	1,000	1,204	925	721	721	721	721	721	721	10,821	10,000	11,000
Interest earned - outstanding debtors		917	1,156	1,369	936	1,076	1,170	526	526	526	526	526	526	9,780	10,667	11,618
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		201	491	828	368	196	142	9,849	9,849	9,849	9,849	9,849	9,849	61,322	5,831	6,414
Licences and permits		488	924	1,220	1,044	1,488	1,116	1,077	1,077	1,077	1,077	1,077	1,077	12,741	14,014	15,415
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		4,626	5,283	6,078	6,040	8,769	7,057	21,853	21,853	21,853	21,853	21,853	21,853	168,974	164,288	177,558
Other revenue		1,866	1,319	2,528	3,071	1,946	2,950	1,930	1,930	1,930	1,930	1,930	1,930	25,257	26,853	29,538
Gains on disposal of PPE		-	-	-	-	-	-	42	42	42	42	42	42	250	250	250
Total Revenue		430,776	90,425	100,165	82,484	88,954	91,185	121,344	121,344	121,344	121,344	121,344	121,344	1,612,053	1,621,353	1,753,819
Expenditure By Type																
Employee related costs		29,239	29,425	29,925	29,902	45,856	40,638	35,669	35,669	35,669	35,669	35,669	35,669	419,001	471,101	511,005
Remuneration of councillors		1,580	1,580	1,561	1,572	1,582	1,581	1,833	1,833	1,833	1,833	1,833	1,833	20,453	21,812	23,263
Debt impairment		13	5,799	2,917	2,914	2,913	2,913	2,890	2,890	2,890	2,890	2,890	2,890	34,810	38,291	42,120
Depreciation & asset impairment		-	26	-	(267)	-	-	29,058	29,058	29,058	29,058	29,058	29,058	174,109	168,557	177,961
Finance charges		-	10,170	5,085	5,085	5,085	5,085	5,885	5,885	5,885	5,885	5,885	5,885	65,820	65,663	77,320
Bulk purchases		-	62,794	59,451	35,540	37,377	36,142	51,068	51,068	51,068	51,068	51,068	51,068	537,714	582,652	630,183
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		28	1,079	1,523	1,924	1,111	1,316	2,419	2,419	2,419	2,419	2,419	2,419	21,494	16,606	18,266
Grants and subsidies		-	-	-	-	-	-	99	99	99	99	99	99	595	655	720
Other expenditure		13,702	15,101	19,834	21,338	23,820	21,975	56,682	56,682	56,682	56,682	56,682	111,007	510,187	300,515	317,048
Loss on disposal of PPE		-	-	-	-	-	-	833	833	833	833	833	833	5,000	-	-
Total Expenditure		44,560	125,976	120,296	98,008	117,744	109,650	186,437	186,437	186,437	186,437	186,437	240,763	1,789,183	1,665,850	1,797,886
Surplus/(Deficit)		386,216	(35,551)	(20,131)	(15,524)	(28,790)	(18,464)	(65,093)	(65,093)	(65,093)	(65,093)	(65,093)	(119,419)	(177,130)	(44,498)	(44,067)
Transfer receipts - capital		-	-	-	-	13,646	3,546	8,748	8,748	8,748	8,748	8,748	8,748	69,679	45,076	41,645
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		386,216	(35,551)	(20,131)	(15,524)	(15,144)	(14,918)	(56,346)	(56,346)	(56,346)	(56,346)	(56,346)	(110,671)	(107,451)	578	(2,423)

WC023 Drakenstein - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	###															
Property rates		24,587	2,766	286	43,545	4,114	26,387	14,621	14,621	14,621	14,621	14,621	14,621	189,410	211,989	223,861
Property rates - penalties & collection charges		125	128	132	188	162	149	64	64	64	64	64	64	1,267	1,338	1,413
Service charges - electricity revenue		69,374	69,979	49,006	61,357	61,877	65,659	64,136	64,136	64,136	64,136	64,136	64,136	762,067	865,089	933,659
Service charges - water revenue		8,171	8,059	8,115	8,399	11,331	13,983	12,110	12,110	12,110	12,110	12,110	12,110	130,717	147,967	161,284
Service charges - sanitation revenue		6,746	759	3,752	11,947	1,129	7,240	5,791	5,791	5,791	5,791	5,791	5,791	66,319	63,339	72,840
Service charges - refuse		8,502	956	4,729	15,058	1,423	9,125	7,749	7,749	7,749	7,749	7,749	7,749	86,286	76,153	83,540
Service charges - other		3	3	3	3	3	3	2	2	2	2	2	2	29	37	43
Rental of facilities and equipment		1,661	1,788	2,015	1,863	1,899	1,923	1,779	1,779	1,779	1,779	1,779	1,779	21,824	23,538	25,388
Interest earned - external investments		263	245	2,857	1,000	1,204	925	721	721	721	721	721	721	10,821	10,000	11,000
Interest earned - outstanding debtors		917	1,156	1,369	936	1,076	1,170	526	526	526	526	526	526	9,780	10,667	11,618
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		201	491	828	368	196	142	9,849	9,849	9,849	9,849	9,849	9,849	61,322	5,831	6,414
Licences and permits		488	924	1,220	1,044	1,488	1,116	1,077	1,077	1,077	1,077	1,077	1,077	12,741	14,014	15,415
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational		38,259	539	6,078	2,484	28,740	2,073	15,134	15,134	15,134	15,134	15,134	15,134	168,974	164,288	177,558
Other revenue		1,866	1,299	2,508	3,071	1,946	2,950	1,936	1,936	1,936	1,936	1,936	1,936	25,257	26,853	29,538
Cash Receipts by Source		161,161	89,093	82,899	151,262	116,589	132,842	135,494	135,494	135,494	135,494	135,494	135,494	1,546,812	1,621,103	1,753,569
Other Cash Flows by Source																
Transfers receipts - capital		-	934	1,872	1,650	22,109	-	7,186	7,186	7,186	7,186	7,186	7,186	69,679	45,076	41,645
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	42	42	42	42	42	42	250	250	250
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	34,167	34,167	34,167	34,167	34,167	34,167	205,000	205,000	205,000
Increase in consumer deposits		-	-	-	-	-	-	109	109	109	109	109	109	655	2,000	2,000
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	(42)	(42)	(42)	(42)	(42)	(42)	(250)	150	150
Decrease (increase) in non-current investments		(27,500)	5,000	53,578	-	(25,000)	-	(1,013)	(1,013)	(1,013)	(1,013)	(1,013)	(1,013)	-	-	-
Total Cash Receipts by Source		133,661	95,027	138,349	152,912	113,698	132,842	175,943	175,943	175,943	175,943	175,943	175,943	1,822,146	1,873,579	2,002,614
Cash Payments by Type																
Employee related costs		29,239	29,425	29,923	29,902	45,857	40,638	35,670	35,670	35,670	35,670	35,670	35,670	419,001	471,101	511,005
Remuneration of councillors		1,580	1,580	1,561	1,572	1,582	1,581	1,833	1,833	1,833	1,833	1,833	1,833	20,453	21,812	23,263
Collection costs		180	42	572	586	469	522	802	802	802	802	802	802	7,186	11,622	12,481
Interest paid		-	-	5,085	5,085	4,334	17,452	5,644	5,644	5,644	5,644	5,644	5,644	65,820	65,663	77,320
Bulk purchases - Electricity		55,554	62,684	59,451	35,477	37,272	36,048	37,595	37,595	37,595	37,595	37,595	37,595	512,054	553,326	597,924
Bulk purchases - Water & Sewer		-	110	-	63	106	94	4,381	4,381	4,381	4,381	4,381	4,381	26,660	29,326	32,259
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		28	1,079	1,523	1,924	1,111	1,316	2,419	2,419	2,419	2,419	2,419	2,419	21,494	16,606	18,266
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	99	99	99	99	99	99	595	655	720
General expenses		13,522	15,059	18,441	21,338	23,349	21,453	55,919	55,919	55,919	55,919	55,919	55,919	448,676	300,515	317,048
Cash Payments by Type		100,102	109,980	116,556	95,948	114,080	119,103	144,362	144,362	144,362	144,362	144,362	144,362	1,521,939	1,470,625	1,590,286
Other Cash Flows/Payments by Type																
Capital assets		259	5,241	16,474	14,566	18,037	16,873	45,194	45,194	45,194	45,194	45,194	45,194	342,612	280,076	281,645
Repayment of borrowing		-	-	-	-	18,468	37,921	8,757	8,757	8,757	8,757	8,757	8,757	108,932	127,259	126,969
Other Cash Flows/Payments		-	-	-	-	-	-	(16,119)	(16,119)	(16,119)	(16,119)	(16,119)	(16,119)	(96,715)	(61,230)	(66,203)
Total Cash Payments by Type		100,360	115,221	133,030	110,513	150,584	173,898	182,194	182,194	182,194	182,194	182,194	182,194	1,876,768	1,816,730	1,932,696
NET INCREASE/(DECREASE) IN CASH HELD		33,301	(20,194)	5,320	42,399	(36,887)	(41,055)	(6,251)	(6,251)	(6,251)	(6,251)	(6,251)	(6,251)	(54,622)	56,848	69,918
Cash/cash equivalents at the month/year beginning:		178,786	212,087	191,892	197,212	239,611	202,724	161,669	155,418	149,167	142,917	136,666	130,415	178,786	124,164	181,013
Cash/cash equivalents at the month/year end:		212,087	191,892	197,212	239,611	202,724	161,669	155,418	149,167	142,917	136,666	130,415	124,164	124,164	181,013	250,930

WC023 Drakenstein - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	38	–	1	(38)	–	302	302	302	302	302	302	1,816	10,936	12,398
Vote 2 - FINANCIAL SERVICES		–	–	158	–	23	–	18	18	18	18	18	18	287	–	–
Vote 3 - CORPORATE SERVICES		62	27	2,428	79	111	252	1,607	1,607	1,607	1,607	1,607	1,607	12,599	9,486	9,074
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		–	313	240	619	699	189	142	142	142	142	142	142	2,909	500	500
Vote 5 - COMMUNITY SERVICES		41	249	1,165	2,979	525	1,105	6,685	6,685	6,685	6,685	6,685	6,685	46,177	24,665	22,804
Vote 6 - INFRASTRUCTURE SERVICES		76	3,472	10,194	9,932	15,002	14,050	29,348	29,348	29,348	29,348	29,348	29,348	228,816	187,787	208,691
Capital Multi-year expenditure sub-total	3	180	4,099	14,186	13,611	16,321	15,596	38,102	38,102	38,102	38,102	38,102	38,102	292,604	233,375	253,467
Single-year expenditure appropriation																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES		–	–	–	749	–	–	559	559	559	559	559	559	4,100	–	–
Vote 4 - PLANNING AND ECONOMIC DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - COMMUNITY SERVICES		13	69	77	56	92	310	1,359	1,359	1,359	1,359	1,359	1,359	8,772	5,469	16,511
Vote 6 - INFRASTRUCTURE SERVICES		66	1,073	2,211	151	1,624	967	5,174	5,174	5,174	5,174	5,174	5,174	37,135	41,332	11,666
Capital single-year expenditure sub-total	3	79	1,142	2,288	955	1,716	1,277	7,092	7,092	7,092	7,092	7,092	7,092	50,008	46,801	28,177
Total Capital Expenditure	2	259	5,241	16,474	14,566	18,037	16,873	45,194	45,194	45,194	45,194	45,194	45,194	342,612	280,176	281,645

WC023 Drakenstein - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
<i>Governance and administration</i>		62	2,715	4,281	3,319	3,051	375	3,499	3,499	3,499	3,499	3,499	3,499	34,796	26,723	28,086
Executive and council		–	38	–	1	(38)	–	298	298	298	298	298	298	1,791	14,656	16,428
Budget and treasury office		–	–	158	–	23	–	18	18	18	18	18	18	287	–	–
Corporate services		62	2,677	4,123	3,317	3,066	375	3,183	3,183	3,183	3,183	3,183	3,183	32,718	12,067	11,658
<i>Community and public safety</i>		54	275	1,152	2,450	469	831	6,199	6,199	6,199	6,199	6,199	6,199	42,425	21,481	24,085
Community and social services		0	7	85	289	135	34	524	524	524	524	524	524	3,696	2,689	1,921
Sport and recreation		13	174	903	1,862	117	453	3,956	3,956	3,956	3,956	3,956	3,956	27,259	17,362	20,529
Public safety		–	–	–	68	–	6	412	412	412	412	412	412	2,548	30	35
Housing		41	93	164	230	216	338	1,306	1,306	1,306	1,306	1,306	1,306	8,922	1,400	1,600
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		66	1,385	2,876	2,217	9,664	2,581	8,031	8,031	8,031	8,031	8,031	8,031	66,976	41,634	43,267
Planning and development		–	313	240	619	699	189	142	142	142	142	142	142	2,909	500	500
Road transport		66	1,073	2,636	1,598	8,965	2,392	7,890	7,890	7,890	7,890	7,890	7,890	64,067	41,134	42,767
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		76	866	8,165	6,580	4,854	13,087	27,465	27,465	27,465	27,465	27,465	27,465	198,416	190,338	186,207
Electricity		76	835	1,586	758	1,132	1,526	4,746	4,746	4,746	4,746	4,746	4,746	34,392	45,157	29,086
Water		–	31	4,959	1,805	1,328	7,218	7,175	7,175	7,175	7,175	7,175	7,175	58,388	72,233	73,155
Waste water management		–	–	1,530	3,448	2,310	3,784	13,724	13,724	13,724	13,724	13,724	13,724	93,419	62,098	64,791
Waste management		–	–	89	569	83	559	1,820	1,820	1,820	1,820	1,820	1,820	12,217	10,850	19,175
<i>Other</i>								–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard		259	5,241	16,474	14,566	18,037	16,873	45,194	45,194	45,194	45,194	45,194	45,194	342,612	280,176	281,645

WC023 Drakenstein - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2014/15									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		153,873	170,927	-	-	-	680	5,815	6,495	177,422	185,168	166,986
Infrastructure - Road transport		8,800	51,045	-	-	-	-	5,505	5,505	56,550	29,815	12,371
Roads, Pavements & Bridges		6,800	46,752	-	-	-	-	5,505	5,505	52,257	27,715	10,571
Storm water		2,000	4,293	-	-	-	-	-	-	4,293	2,100	1,800
Infrastructure - Electricity		21,200	15,265	-	-	-	969	310	1,279	16,543	40,805	25,311
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		20,262	14,610	-	-	-	1,056	-	1,056	15,666	38,035	23,249
Street Lighting		939	655	-	-	-	(88)	310	223	877	2,770	2,062
Infrastructure - Water		35,302	30,254	-	-	-	(288)	-	(288)	29,966	51,703	46,038
Dams & Reservoirs		18,643	11,042	-	-	-	(288)	-	(288)	10,754	25,645	20,457
Water purification		-	351	-	-	-	-	-	-	351	-	-
Water Reticulation		16,659	18,861	-	-	-	-	-	-	18,861	26,059	25,581
Infrastructure - Sanitation		76,920	63,612	-	-	-	-	-	-	63,612	52,995	64,091
Reticulation		50,420	-	-	-	-	-	-	-	50,420	28,945	49,185
Sewerage purification		26,500	63,612	-	-	-	-	-	-	63,612	24,050	14,906
Infrastructure - Other		11,650	10,751	-	-	-	-	-	-	10,751	9,850	19,175
Refuse	2	11,150	4,724	-	-	-	-	-	-	4,724	9,350	18,675
Transportation		-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other Infrastructure	3	500	6,027	-	-	-	-	-	-	6,027	500	500
Community		21,647	28,476	-	-	-	2,407	(1,187)	1,220	29,696	18,622	20,473
Parks & gardens		565	2,798	-	-	-	-	(2)	(2)	2,796	648	900
Sportsfields & stadia		16,346	20,015	-	-	-	-	(39)	(39)	19,977	13,782	14,379
Swimming pools		335	-	-	-	-	-	-	-	335	-	-
Community halls		1,000	-	-	-	-	-	-	-	1,000	500	500
Libraries		330	-	-	-	-	-	-	-	330	498	52
Recreational facilities		3,070	5,138	-	-	-	-	(1,147)	(1,147)	3,991	2,593	4,643
Fire, safety & emergency		-	525	-	-	-	-	-	-	525	-	-
Security and policing		-	-	-	-	-	2,407	-	2,407	2,407	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	300	-
Social rental housing		-	-	-	-	-	-	-	-	-	300	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		26,019	35,423	-	-	-	150	(8,754)	(8,604)	26,819	26,624	26,764
General vehicles	18	5,200	14,884	-	-	-	-	-	-	14,884	5,460	5,733
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		443	586	-	-	-	-	131	131	717	473	504
Computers - hardware/equipment		2,500	6,068	-	-	-	6	-	6	6,075	2,500	2,500
Furniture and other office equipment		61	308	-	-	-	144	132	276	584	49	52
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		2,317	2,350	-	-	-	-	(57)	(57)	2,293	2,674	131
Other Land		530	65	-	-	-	-	450	450	515	562	596
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other Assets: Other		14,968	11,163	-	-	-	-	(9,411)	(9,411)	1,752	14,906	17,248
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		1,684	2,022	-	-	-	-	226	226	2,248	510	538
Computers - software & programming		1,684	2,022	-	-	-	-	226	226	2,248	510	538
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	203,222	236,848	-	-	-	3,237	(3,901)	(664)	236,185	230,925	214,761
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

WC023 Drakenstein - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure	2 											

WC023 Drakenstein - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		38,485	38,044	-	-	-	-	3,102	3,102	41,146	40,607	44,225
Infrastructure - Road transport		14,653	14,486	-	-	-	-	1,181	1,181	15,666	14,869	16,428
Roads, Pavements & Bridges		12,050	11,912	-	-	-	-	971	971	12,883	12,057	13,391
Storm water		2,603	2,573	-	-	-	-	210	210	2,783	2,811	3,036
Infrastructure - Electricity		12,464	12,321	-	-	-	-	1,004	1,004	13,326	13,461	14,538
Generation		3,065	3,030	-	-	-	-	247	247	3,277	3,311	3,576
Transmission & Reticulation		7,653	7,566	-	-	-	-	617	617	8,183	8,266	8,927
Street Lighting		1,745	1,725	-	-	-	-	141	141	1,866	1,885	2,036
Infrastructure - Water		8,778	8,677	-	-	-	-	707	707	9,385	9,480	10,238
Dams & Reservoirs		958	947	-	-	-	-	77	77	1,024	1,034	1,117
Water purification		740	731	-	-	-	-	60	60	791	799	863
Reticulation		7,080	6,999	-	-	-	-	571	571	7,570	7,647	8,259
Infrastructure - Sanitation		2,466	2,438	-	-	-	-	199	199	2,637	2,664	2,877
Reticulation		1,752	1,732	-	-	-	-	141	141	1,873	1,892	2,043
Sewerage purification		714	706	-	-	-	-	58	58	764	772	833
Infrastructure - Other		123	122	-	-	-	-	10	10	132	133	144
Refuse		123	122	-	-	-	-	10	10	132	133	144
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		1,177	1,163	-	-	-	-	95	95	1,258	1,271	1,373
Parks & gardens		361	357	-	-	-	-	29	29	386	390	422
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		117	116	-	-	-	-	9	9	125	127	137
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		349	345	-	-	-	-	28	28	374	377	408
Security and policing		280	277	-	-	-	-	23	23	299	302	327
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		43	43	-	-	-	-	3	3	46	46	50
Social rental housing		26	26	-	-	-	-	2	2	28	28	30
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		19,618	19,393	-	-	-	-	1,581	1,581	20,974	21,187	22,882
General vehicles		7,836	7,746	-	-	-	-	631	631	8,378	8,463	9,140
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		5,617	5,552	-	-	-	-	453	453	6,005	6,066	6,551
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		929	919	-	-	-	-	75	75	994	1,004	1,084
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		4,257	4,208	-	-	-	-	343	343	4,552	4,598	4,966
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		979	968	-	-	-	-	79	79	1,047	1,057	1,142
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		1,733	1,713	-	-	-	-	140	140	1,853	1,872	2,021
Computers - software & programming		1,733	1,713	-	-	-	-	140	140	1,853	1,872	2,021
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	61,012	60,314	-	-	-	-	4,917	4,917	65,231	64,936	70,501
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

WC023 Drakenstein - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Depreciation by Asset Class/Sub-class												
Infrastructure		138,971	138,971	-	-	-	-	9,866	9,866	148,838	144,091	152,130
Infrastructure - Road transport		38,141	38,141	-	-	-	-	2,708	2,708	40,849	39,546	41,753
Roads, Pavements & Bridges		32,412	32,411,537.42	-	-	-	-	2,301,052.76	2,301	34,713	33,606	35,481
Storm water		5,730	5,730	-	-	-	-	407	407	6,136	5,941	6,272
Infrastructure - Electricity		42,544	42,544	-	-	-	-	3,020	3,020	45,565	44,112	46,573
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		42,544	42,544	-	-	-	-	3,020	3,020	45,565	44,112	46,573
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		19,993	19,993	-	-	-	-	1,419	1,419	21,412	20,729	21,886
Dams & Reservoirs		2,089	2,089	-	-	-	-	148	148	2,237	2,166	2,287
Water purification		17,904	17,904	-	-	-	-	1,271	1,271	19,175	18,563	19,599
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		20,435	20,435	-	-	-	-	1,451	1,451	21,886	21,188	22,370
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		20,435	20,435	-	-	-	-	1,451	1,451	21,886	21,188	22,370
Infrastructure - Other		17,858	17,858	-	-	-	-	1,268	1,268	19,126	18,516	19,549
Refuse		17,858	17,858	-	-	-	-	1,268	1,268	19,126	18,516	19,549
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		7,174	7,174	-	-	-	-	509	509	7,683	7,438	7,853
Parks & gardens		3,448	3,448	-	-	-	-	245	245	3,693	3,575	3,775
Sports Fields & stadia		2,539	2,539	-	-	-	-	180	180	2,719	2,632	2,779
Swimming pools		401	401	-	-	-	-	28	28	430	416	439
Community halls		85	85	-	-	-	-	6	6	91	88	93
Libraries		381	381	-	-	-	-	27	27	408	395	417
Recreational facilities		43	43	-	-	-	-	3	3	46	44	47
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		277	277	-	-	-	-	20	20	297	287	303
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		16,422	16,422	-	-	-	-	1,166	1,166	17,588	17,027	17,977
General vehicles		8,135	8,135	-	-	-	-	578	578	8,712	8,434	8,905
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		2,100	2,100	-	-	-	-	149	149	2,250	2,178	2,299
Computers - hardware/equipment		2,328	2,328	-	-	-	-	165	165	2,493	2,414	2,548
Furniture and other office equipment		2,000	2,000	-	-	-	-	142	142	2,142	2,073	2,189
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,326	1,326	-	-	-	-	94	94	1,421	1,375	1,452
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		533	533	-	-	-	-	38	38	571	553	584
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	162,568	162,568	-	-	-	-	11,541	11,541	174,109	168,557	177,961
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

WC023 Drakenstein - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality:													
List all capital programs/projects grouped by Municipal Vote													
Office of the Municipal Manager	OFFICE FURNITURE & EQUIPMENT	200140601200		No	Other assets	Furniture and other office equipment		-	2				
	UNALLOCATED OPERATIONAL INFRASTRUCTURE ALLOCATION	200140682400		No	Other assets	Other Assets: Other		2,308	1,446				
	UNALLOCATED OPERATIONAL INFRASTRUCTURE ALLOCATION	200141005400		No	Other assets	Other Assets: Other		9,000	306				
Corporate Services	UNALLOCATED LABOUR INTENSIVE WARD PROJECTS: WARDS	100640682700		No	Community	Recreational facilities		3,410	38				
	BUILDINGS: UPGRADING OF CIVIC CENTRE (AIRCONDITIONERS)	305041044800		No	Other Assets	Civic Land and Buildings		-	125				
	OFFICE BUILDING:UPGRADING CIVIC CENTRE	3050410		No	Other Assets	Civic Land and Buildings		-	2,600				
	EXTENSION TO MARKET STREET BUILDING	3090410		No	Other Assets	Other Buildings		-	300				
	ICT EQUIPMENT: TIME & ATTENDANCE SYSTEM: OFFICE BUILDINGS	310540687300		No	Intangibles	Computers - software & programming		484	710				
Financial Services	OFFICE FURNITURE & EQUIPMENT	501540608200		No	Other Assets	Furniture and other office equipment		-	24				
	BUILDINGS: AIRCONDITIONERS	501540681900		No	Other Assets	Furniture and other office equipment		-	55				
Community Services	OFFICE FURNITURE & EQUIPMENT	400140611800		No	Other Assets	Furniture and other office equipment		-	5				
	VEHICLE IMPOUND	4105432		No	Community	Security and policing		-	2,407				
	OFFICE FURNITURE & EQUIPMENT	410540612400		No	Other Assets	Furniture and other office equipment		-	48				
	W02:NAGSKULG INFRASTRUCTURE SLEEP WASH	430540688400		No	Community	Recreational facilities		-	35				
	W05:PURCHASE CONTAINER FOR WARD COMMITTEE	430540689000		No	Community	Recreational facilities		-	55				
	W06:SOUP KITCHEN	430540689100		No	Community	Recreational facilities		-	95				
	W12:CONTAINER FOR SOUP KITCHEN	430540690200		No	Community	Recreational facilities		-	110				
	W13:NEIGHBOURHOOD WATCH EQUIPMENT	430540690300		No	Community	Recreational facilities		-	5				
	W25:EQUIPMENT NEIGHBOURHOOD & FARM WATCH	430540693700		No	Community	Recreational facilities		-	10				
	W28:PURCHASE 2CONTAINERS SONOP RONWE SCH	430540694100		No	Community	Recreational facilities		-	110				
	W01:PURCH 2X12 CONTAINERS SIMOND PRIMARY	430540694800		No	Community	Recreational facilities		-	110				
	W05:PURCH WHEELY REFUSE BINS DEPN FAMILY	430540694900		No	Community	Recreational facilities		-	20				
	W05:CONTRIBUTION TO MUN SOUP KITCHEN	430540695000		No	Community	Recreational facilities		-	30				
	W29:JOB CREATION NUMBERING OF HOUSES	430540696200		No	Community	Recreational facilities		-	10				
	W29:SHELTER FROM RAIN ST ALBANS&WELL PR	430540696300		No	Community	Recreational facilities		-	30				
	SATELITE LIBRARIES UPGRADE	440040673800		No	Community	Libraries		5	-				
	OFFICE FURNITURE & EQUIPMENT	440043216700		No	Other Assets	Furniture and other office equipment		-	27				
	ICT EQUIPMENT:PROXIMA	440043217000		No	Other Assets	Computers - hardware/equipment		-	6				
	OFFICE FURNITURE & EQUIPMENT	440043300500		No	Other Assets	Furniture and other office equipment		-	117				
	UPGRADING OF LIBRARY	440540635400		No	Community	Libraries		70	91				
	UPGRADING OF LIBRARY	441040640100		No	Community	Libraries		55	24				
	UPGRADING OF LIBRARY	441540622600		No	Community	Libraries		10	10				
	UPGRADING OF LIBRARY	442040626800		No	Community	Libraries		10	7				
	UPGRADING OF LIBRARY	443540637900		No	Community	Libraries		10	-				
	W02:FLOWER BOXES FOR TOWN BEAUTIFICATION	462040688300		No	Community	Parks & gardens		-	10				
	PLAYGROUND EQUIPMENT FOR PARKS	462041046400		No	Community	Parks & gardens		200	189				
	CONSTRUCTION OF CANOE CLUB ON ERF 8431, PAARL	4625410		No	Community	Recreational facilities		-	1,605				
	UPGRADING OF FAURE STREET MAIN PAVILLION	462540643400		No	Community	Sportsfields & stadia		-	250				
	W07:2X2 CRICKET PITCHES FOR CHILDREN	462540689500		No	Community	Sportsfields & stadia		-	50				
	W09:UPGRADE PARKS IN WARD	462540689600		No	Community	Parks & gardens		-	110				
	W09:UPGRADE PARKS IN WARD	462540690000		No	Community	Parks & gardens		-	30				
	W11:UPGRADE PLAY PARKS AND ENTRANCE WARD	462540690100		No	Community	Parks & gardens		-	110				
	W13:UPGRADE PARKS HANSEL PRELUDE RHAPSO	462540690400		No	Community	Parks & gardens		-	105				
	W15:JAN PHILLIPS MOUNT ROAD INFO BOARDS	462540691100		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	20				
	W15:GROENVELD PARK UPGRADING OF PARK	462540691200		No	Community	Parks & gardens		-	10				
	W15:TERBLANCE STREET PARK UPGRADING	462540691300		No	Community	Parks & gardens		-	10				
	W17:TAIR OF INFORMAL NETBALL COURT DROMME	462540692000		No	Community	Sportsfields & stadia		-	25				
	W21:UPGRADE PLAY PARK MAGNOLIA STR PARK	462540692700		No	Community	Parks & gardens		-	10				
	W22:CRICKET PITCH UPGRADING MONTE AMBAG	462540692900		No	Community	Sportsfields & stadia		-	20				
	W25:BENCHES PARKS HIBISCUS DISA MAGNOLIA	462540693200		No	Community	Parks & gardens		-	15				
	W25:TREES&PLANTS AT PARKS HIBISCUS DISA	462540693300		No	Community	Parks & gardens		-	5				
	W25:UPGRADE OF IRRIGATION DISA HIBISCUS	462540693400		No	Community	Parks & gardens		-	10				
	W25:NETBALL COURT FENCE NEDERBURG HIGHS	462540693500		No	Community	Sportsfields & stadia		-	40				
	W30:FENCING OF WATERMILL IN DAM STREET	462540694200		No	Infrastructure - Road transport	Parks & gardens		-	110				
	W31:NEW PLAY PARK EQUIPM TULANI NTLANZAN	462540694600		No	Community	Parks & gardens		-	96				
	W16:UPGRADE PLAY PARK EQUIPM TULANI NTLANZAN	462540695600		No	Infrastructure - Road transport	Parks & gardens		-	90				
	W16:UPGRADE PLAY PARK IN ZATSHOBA FENCE	462540695700		No	Community	Parks & gardens		-	10				
	SOCCERFIELD (PAARL / MBEKWENI)	462541025600		No	Infrastructure - Road transport	Sportsfields & stadia		-	12				
	HOCKEY & SOCCER GOAL POSTS	463040613700		No	Infrastructure - Other	Sportsfields & stadia		50	-				
	CLOAKROOMS/ ABLUTION FACILITIES AT HERMON SPORT GROUNDS (MIG)	4635432		No	Infrastructure - Other	Sportsfields & stadia		-	657				
	CLOAKROOMS/ ABLUTION FACILITIES AT HERMON SPORT GROUNDS (MIG)	463543215200		No	Infrastructure - Other	Sportsfields & stadia		1,597	940				
	REPLACE FILTERS : DRAKENSTEIN	471040616300		No	Community	Swimming pools		300	100				

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Planning and Development	W29/UPGRADE GRAVEYARD FRONT STREET	480540694700		No	Community	Cemeteries		-	50				
	W20/MATERIAL TO UPGRADE MUNICIPAL FLATS	604540692500		No	Community	Social rental housing		-	110				
	CES 19/20 KINGSTON TOWN & INFRASTRUCTURE	605061014400		No	Infrastructure - Other	Other Infrastructure		-	1,036				
	FENCING AT MAIN DEPOT (TRANSFER STATION)	833540680600		No	Other Assets	Other Buildings		1,750	1,693				
Infrastructure Services	INFORMAL TRADING STRUCTURES: PAARL CBD	213541008100		No	other assets	Other Land		-	450				
	REFURBISHMENT OF IKHWEZI CENTRE	213541068600		No	Community	Community halls		500	50				
	FESTIVE LIGHTS	701540619000		No	Infrastructure - Electricity	Street Lighting		500	773				
	RADIO EQUIPMENT: RADIOS	701540605000		No	Infrastructure - Electricity	Plant & equipment		-	57				
	W14:STRLIGHT SANTANA BLUE MOON ALEXIA ST	701540690500		No	Infrastructure - Electricity	Street Lighting		-	32				
	W16:REPLACE FLOODLIGHTS IN NIMBI NQAB ST	701540695800		No	Infrastructure - Electricity	Transmission & Reticulation		-	10				
	REPLACE 66 KV CABLES	701541034300		No	Infrastructure - Electricity	Transmission & Reticulation		3,000	-				
	PUBLIC LIGHTING EXTENSIONS	701541049200		No	Infrastructure - Electricity	Street Lighting		-	5				
	ELECTRIFICATION HOUSING PROJECTS	701563300500		No	Infrastructure - Electricity	Transmission & Reticulation		-	2,578				
	UPGRADE SUID END SUBSTATION 66/11kV (MASTERPLAN)	702041036100		No	Infrastructure - Electricity	Transmission & Reticulation		8,090	11,090				
	STREET LIGHTING: BERGRIVER SCHOOL WELLINGTON (MIG)	702043215700		No	Infrastructure - Electricity	Street Lighting		439					
	BO DAL ROAD STREETLIGHT EXTENTIONS (MIG)	702043216400		No	Infrastructure - Electricity	Street Lighting		439					
	INFRASTRUCTURE SIYAHALA HOUSING PROJECT	800561010700		No	Infrastructure - Other	Other Infrastructure		-	113				
	STREET NAME SIGNS (DRAKENSTEIN)	812540633900		No	Infrastructure - Road transport	Roads, Pavements & Bridges		35	135				
	W02/PARKING AREA MARCHAND SQUARE SHOPRIT	812540688200		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	15				
	W02/UPGRADING OF PAVEMENTS CHURCH STREET	812540688500		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	50				
	W03/SPEED BUMP IN FOXGLOVE STREET	812540688600		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	8				
	W04/TAR PAVEM BERG RIVER BOULEVARD SOUTH	812540688700		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	30				
	W04/PAVING OF ENTRANCE TO FAURE STADIUM	812540688800		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	40				
	W04/REPLACEMENT OF DILAPIDATED PERGOLAS	812540688900		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	40				
	W06/SPEEDBUMPS IN LOBOLA AND MGUYO STRS	812540689200		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	15				
	W07:TAR PAV ST JAMES CRESCENT WHEELCHAIR	812540689300		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	45				
	W07/DALVEY STREET 45 PAVING	812540689400		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	15				
	W10/BUS STOPS KNOOP STR BLOKOM AVE	812540689700		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	50				
	W10/SPEED BUMPS GANGS PARYS MANNIES AREA	812540689800		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	15				
	W10/BOLLARDS IN FRONT OF SOUP KITCHEN	812540689900		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	15				
	W14-SPEED BUMPS IN SANTANA&BLUE MOON STR	812540690600		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	28				
	W14:CONSTR SIDE WALK DEBORAH&PASCALLI ST	812540690700		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	50				
	W15:MAIN STR ENTRANCE/CONTIN OF PAVING	812540690800		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	15				
	W15:COURTRAI PRIMARY UPGRADE PARK AREA	812540690900		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	20				
	W15:COURTRAI ENTR CONTR TO EM ENTRANCE	812540691000		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	20				
	W15:MAIN STR PAVE DE POORT SMALL BRIDG	812540691400		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	15				
	W17/BRIDGE OVER CANAL MBEKWENI & DROMMED	812540691500		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	30				
	W17/SPEEDBUMP IN MAIN STREET DROMMEDARIS	812540691600		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	8				
	W17/ROAD SIGNS IN DROMMEDARIS	812540691700		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	19				
	W17/SPEED BUMP CORNER OF GERANIUM&BEGON	812540691800		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	8				
	W17:STREET NAME POLES NORTHERN PAARL DAL	812540691900		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	21				
	W18/PAVING IN VERSAILLES PENITZ STR CROSS	812540692100		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	96				
	W18/SPEED BUMPS IN YORK STREET	812540692200		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	7				
	W19:STREETNAMES ERECTION STR NAME POLES	812540692300		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	15				
	W19:TAR OF PAVEMENT HOSPITAL STR NORTH	812540692400		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	95				
	W21:TAR OF STRS: MAGNOLIA,VIVIAN,MATTHEE	812540692600		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	100				
	W22:TAR SIDEWALK SMITH SINGEL NEW ORLEAN	812540692800		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	90				
	W24:TAR OF PAVEMENTS WATERBOK STREET	812540693000		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	110				
	W25:TAR PAVEMENTS CONTINUATION PREV YEAR	812540693100		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	20				
	W25/SPEEDBUMP IN SHIRAZ STREET	812540693600		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	10				
	W26/SPEEDBUMPS IN MAY SPESBONA JACOB STR	812540693800		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	50				
	W26:TARRING OF SURFACE AT SOLOMONS FLATS	812540693900		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	60				
	W27:TAR PAVEMEN BOKMAKIE SWAELIE JAN GR	812540694000		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	110				
	W31/SPEED BUMPS IN HERMON	812540694500		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	14				
	W08/NEW PLAY PARK FREEDOM STR R&S BLOCK	812540695100		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	40				
	W08/SPEED BUMP PINZI STR ACROSS BRIDGE	812540695200		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	8				
	W08/SPEED BUMP FREEDOM STR WHERE EFFECTV	812540695300		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	8				
	W08/PLAY PARK IN MOHOBA STR BE ERECTED	812540695400		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	40				
	W08/FIX TARRERD AREAS IN NOZALA MACHULE	812540695500		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	15				
	W18-SPEED BUMPS PENZ STR 86-88	812540695900		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	15				
	W23:TAR MACKIER STR START OLD POLICESTN	812540696000		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	110				
	W29-PAVE PARK AREA NEXT WELG PRIM AREA	812540696100		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	20				
	W18: TAR OF SIDEWALK NORTHEN SIDE OF VERSAILLE STREET	812540696600		No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	33				
	W18: EQUIPMENT PLAYPARK PENITZ SYLVESTER STREET	812540696700		No	Other Assets	Plant & equipment		-	20				
	W18: PURCHASE EQUIPMENT PLAY PARK NEW REST	812540696800		No	Other Assets	Plant & equipment		-	10				
	TRAFFIC CALMING (DRAKENSTEIN)	812541050900		No	Infrastructure - Road transport	Roads, Pavements & Bridges		400	1,400				
	UPGRADE EXISTING SIDEWALKS (DRAKENSTEIN)	812541051000		No	Infrastructure - Road transport	Roads, Pavements & Bridges		600	3,600				
	GENERAL EQUIPMENT	823540630300		No	Other Assets	Plant & equipment		-	44				
	11 ML NEWTON RESERVOIRS (MIG)	842043213200		No	Infrastructure - Water	Dams & Reservoirs		7,581	8,171				

WC023 Drakenstein - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-